

**COMMISSIONERS**  
**BOB STUMP** – Chairman  
**GARY PIERCE**  
**BRENDA BURNS**  
**BOB BURNS**  
**SUSAN BITTER SMITH**



0000153349

**ARIZONA CORPORATION COMMISSION**

May 12, 2014

ORIGINAL

Re: Response to Commissioner Pierce's May 1, 2014 Letter Regarding Rate Design Alternatives; Docket No. W-03514A-13-0111 & W-03514A-13-0142

Dear Commissioner Pierce:

In response to your May 1, 2014 letter to the docket seeking rate design alternatives, Commission Staff has attached four rate design alternatives for your consideration. Each of the attached alternatives is revenue-neutral to the Supplemental Surrebutal Rate Design Testimony of Crystal S. Brown, which was docketed in this case on January 24, 2014.

Sincerely,

A handwritten signature in black ink, appearing to read "Steven M. Olea", written over a horizontal line.

Steven M. Olea  
Director  
Utilities Division

SMO:lmh

Enclosures

Arizona Corporation Commission

DOCKETED

MAY 12 2014

DOCKETED BY	A handwritten signature in black ink, appearing to read "EJL", written over a horizontal line.
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RECEIVED  
2014 MAY 12 P 4:34  
AZ CORP COMMISSION  
DOCKET CONTROL

## PIERCE – OPTION NO. 1

Retain Current Rate Structure & Forego  
Consolidating Rates

Payson Water Company  
Docket No. W-03514A-13-0111  
Test Year Ended: December 31, 2012

Pierce Option 1  
Retain current rate structure and forego consolidating rates

**MEAD'S RANCH**  
**Typical Bill Analysis for United System**  
General Service 5/8 x 3/4-Inch Meter

Company Proposed	Gallons	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
Average Usage	985	\$ 17.90	\$ 43.18	\$ 25.28	141.21%
Median Usage	500	\$ 16.97	\$ 41.24	\$ 24.28	143.09%
<b>Staff Recommended</b>					
Average Usage	985	\$ 17.90	\$ 28.94	\$ 11.04	61.67%
Median Usage	500	\$ 16.97	\$ 27.00	\$ 10.04	59.15%

**Present & Proposed Rates (Without Taxes)**  
General Service 5/8 x 3/4-Inch Meter

Gallons Consumption	Present Rates		Company Proposed Rates		Staff Recommended Rates	
	5/8"		5/8"		5/8"	
	Typical Bill		Typical Bill	% Increase	Typical Bill	% Increase
-	\$ 16.00		\$ 39.24	145.25%	\$ 25.00	56.25%
1,000	17.93		43.24	141.16%	29.00	61.74%
2,000	19.86		47.24	137.87%	33.00	66.16%
3,000	21.79		51.24	135.15%	37.00	69.80%
4,000	23.72		58.90	148.33%	44.66	88.30%
5,000	26.71		66.57	149.23%	52.33	95.91%
6,000	29.70		74.23	149.94%	59.99	101.99%
7,000	32.69		81.90	150.52%	67.66	106.96%
8,000	35.68		89.56	151.01%	75.32	111.10%
9,000	38.67		97.22	151.42%	82.98	114.60%
10,000	41.66		104.89	151.77%	90.65	117.59%
11,000	44.65		114.51	156.45%	100.30	124.64%
12,000	47.64		124.12	160.54%	109.95	130.80%
13,000	50.63		133.74	164.15%	119.61	136.24%
14,000	53.62		143.36	167.36%	129.26	141.07%
15,000	56.61		152.97	170.22%	138.91	145.39%
16,000	59.60		162.59	172.80%	148.57	149.27%
17,000	62.59		172.21	175.14%	158.22	152.79%
18,000	65.58		181.82	177.26%	167.87	155.98%
19,000	68.57		191.44	179.19%	177.53	158.90%
20,000	71.56		201.06	180.96%	187.18	161.57%
25,000	86.51		249.14	187.99%	235.44	172.16%
30,000	101.46		297.23	192.95%	283.71	179.63%
35,000	116.41		345.31	196.64%	331.97	185.18%
40,000	131.36		393.40	199.48%	380.24	189.46%
45,000	146.31		441.48	201.74%	428.50	192.87%
50,000	161.26		489.57	203.59%	476.77	195.65%
75,000	236.01		729.99	209.31%	718.09	204.26%
100,000	310.76		970.42	212.27%	959.42	208.73%

Payson Water Company  
Docket No. W-03514A-13-0111  
Test Year Ended: December 31, 2012

Pierce Option 1  
Retain current rate structure and forego consolidating rates

**EAST VERDE ESTATES**  
**Typical Bill Analysis for United System**  
General Service 5/8 x 3/4-Inch Meter

Company Proposed	Gallons	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
Average Usage	2,319	\$ 20.48	\$ 48.52	\$ 28.04	136.94%
Median Usage	2,500	\$ 20.83	\$ 49.24	\$ 28.42	136.45%

**Staff Recommended**

Average Usage	2,319	\$ 20.48	\$ 34.28	\$ 13.80	67.40%
Median Usage	2,500	\$ 20.83	\$ 35.00	\$ 14.18	68.07%

**Present & Proposed Rates (Without Taxes)**  
General Service 5/8 x 3/4-Inch Meter

Gallons Consumption	Present Rates	Company Proposed Rates	Staff Recommended Rates
	5/8"	5/8"	5/8"
	Minimum Charge \$16.00	Minimum Charge \$39.24	Minimum Charge \$25.00
	1st Tier Rate \$1.9300	1st Tier Rate \$4.0000	1st Tier Rate \$4.0000
	1st Tier Breakover 4,000	1st Tier Breakover 3,000	1st Tier Breakover 3,000
	2nd Tier Rate \$2.990	2nd Tier Rate \$7.664	2nd Tier Rate \$7.664
	2nd Tier Breakover 10,000	2nd Tier Breakover 10,000	2nd Tier Breakover 10,000
	3rd Tier Rate \$2.990	3rd Tier Rate \$9.617	3rd Tier Rate \$9.653
	Typical Bill	Typical Bill	Typical Bill
	% Increase	% Increase	% Increase
-	\$ 16.00	\$ 39.24	\$ 25.00
1,000	17.93	43.24	29.00
2,000	19.86	47.24	33.00
3,000	21.79	51.24	37.00
4,000	23.72	58.90	44.66
5,000	26.71	66.57	52.33
6,000	29.70	74.23	59.99
7,000	32.69	81.90	67.66
8,000	35.68	89.56	75.32
9,000	38.67	97.22	82.98
10,000	41.66	104.89	90.65
11,000	44.65	114.51	100.30
12,000	47.64	124.12	109.95
13,000	50.63	133.74	119.61
14,000	53.62	143.36	129.26
15,000	56.61	152.97	138.91
16,000	59.60	162.59	148.57
17,000	62.59	172.21	158.22
18,000	65.58	181.82	167.87
19,000	68.57	191.44	177.53
20,000	71.56	201.06	187.18
25,000	86.51	249.14	235.44
30,000	101.46	297.23	283.71
35,000	116.41	345.31	331.97
40,000	131.36	393.40	380.24
45,000	146.31	441.48	428.50
50,000	161.26	489.57	476.77
75,000	236.01	729.99	718.09
100,000	310.76	970.42	959.42

Payson Water Company  
Docket No. W-03514A-13-0111  
Test Year Ended: December 31, 2012

Pierce Option 1  
Retain current rate structure and forego consolidating rates

**FLOWING SPRINGS**  
**Typical Bill Analysis for United System**  
General Service 5/8 x 3/4-Inch Meter

Company Proposed	Gallons	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
Average Usage	3,193	\$ 22.16	\$ 52.72	\$ 30.56	137.88%
Median Usage	500	\$ 16.97	\$ 41.24	\$ 24.28	143.09%

**Staff Recommended**

Average Usage	3,193	\$ 22.16	\$ 38.48	\$ 16.32	73.62%
Median Usage	500	\$ 16.97	\$ 27.00	\$ 10.04	59.15%

**Present & Proposed Rates (Without Taxes)**  
General Service 5/8 x 3/4-Inch Meter

Gallons Consumption	Present Rates	Company Proposed Rates	Staff Recommended Rates
	5/8"	5/8"	5/8"
	Minimum Charge \$16.00	Minimum Charge \$39.24	Minimum Charge \$25.00
	1st Tier Rate \$1.9300	1st Tier Rate \$4.0000	1st Tier Rate \$4.0000
	1st Tier Breakover 4,000	1st Tier Breakover 3,000	1st Tier Breakover 3,000
	2nd Tier Rate \$2.990	2nd Tier Rate \$7.664	2nd Tier Rate \$7.664
	2nd Tier Breakover 10,000	2nd Tier Breakover 10,000	2nd Tier Breakover 10,000
	3rd Tier Rate \$2.990	3rd Tier Rate \$9.617	3rd Tier Rate \$9.653
	Typical Bill	Typical Bill	% Increase
-	\$ 16.00	\$ 39.24	145.25%
1,000	17.93	43.24	141.16%
2,000	19.86	47.24	137.87%
3,000	21.79	51.24	135.15%
4,000	23.72	58.90	148.33%
5,000	26.71	66.57	149.23%
6,000	29.70	74.23	149.94%
7,000	32.69	81.90	150.52%
8,000	35.68	89.56	151.01%
9,000	38.67	97.22	151.42%
10,000	41.66	104.89	151.77%
11,000	44.65	114.51	156.45%
12,000	47.64	124.12	160.54%
13,000	50.63	133.74	164.15%
14,000	53.62	143.36	167.36%
15,000	56.61	152.97	170.22%
16,000	59.60	162.59	172.80%
17,000	62.59	172.21	175.14%
18,000	65.58	181.82	177.26%
19,000	68.57	191.44	179.19%
20,000	71.56	201.06	180.96%
25,000	86.51	249.14	187.99%
30,000	101.46	297.23	192.95%
35,000	116.41	345.31	196.64%
40,000	131.36	393.40	199.48%
45,000	146.31	441.48	201.74%
50,000	161.26	489.57	203.59%
75,000	236.01	729.99	209.31%
100,000	310.76	970.42	212.27%

Payson Water Company  
Docket No. W-03514A-13-0111  
Test Year Ended: December 31, 2012

Pierce Option 1  
Retain current rate structure and forego consolidating rates

**GERONIMO ESTATES**  
**Typical Bill Analysis for United System**  
General Service 5/8 x 3/4-Inch Meter

Company Proposed	Gallons	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
Average Usage	1,490	\$ 18.88	\$ 45.20	\$ 26.33	139.46%
Median Usage	700	\$ 17.35	\$ 42.04	\$ 24.69	142.29%

Staff Recommended

Average Usage	1,490	\$ 18.88	\$ 30.96	\$ 12.09	64.02%
Median Usage	700	\$ 17.35	\$ 27.80	\$ 10.45	60.22%

Present & Proposed Rates (Without Taxes)  
General Service 5/8 x 3/4-Inch Meter

Gallons Consumption	Present Rates		Company Proposed Rates		Staff Recommended Rates	
	5/8"		5/8"		5/8"	
	Minimum Charge	1st Tier Rate	Minimum Charge	1st Tier Rate	Minimum Charge	1st Tier Rate
	\$16.00	\$1.9300	\$39.24	\$4.0000	\$25.00	\$4.0000
	1st Tier Breakover 4,000	2nd Tier Rate \$2.990	1st Tier Breakover 3,000	2nd Tier Rate \$7.664	1st Tier Breakover 3,000	2nd Tier Rate \$7.664
	2nd Tier Breakover 10,000	3rd Tier Rate \$2.990	2nd Tier Breakover 10,000	3rd Tier Rate \$9.617	2nd Tier Breakover 10,000	3rd Tier Rate \$9.653
	Typical Bill		Typical Bill	% Increase	Typical Bill	% Increase
-	\$ 16.00		\$ 39.24	145.25%	\$ 25.00	56.25%
1,000	17.93		43.24	141.16%	29.00	61.74%
2,000	19.86		47.24	137.87%	33.00	66.16%
3,000	21.79		51.24	135.15%	37.00	69.80%
4,000	23.72		58.90	148.33%	44.66	88.30%
5,000	26.71		66.57	149.23%	52.33	95.91%
6,000	29.70		74.23	149.94%	59.99	101.99%
7,000	32.69		81.90	150.52%	67.66	106.96%
8,000	35.68		89.56	151.01%	75.32	111.10%
9,000	38.67		97.22	151.42%	82.98	114.60%
10,000	41.66		104.89	151.77%	90.65	117.59%
11,000	44.65		114.51	156.45%	100.30	124.64%
12,000	47.64		124.12	160.54%	109.95	130.80%
13,000	50.63		133.74	164.15%	119.61	136.24%
14,000	53.62		143.36	167.36%	129.26	141.07%
15,000	56.61		152.97	170.22%	138.91	145.39%
16,000	59.60		162.59	172.80%	148.57	149.27%
17,000	62.59		172.21	175.14%	158.22	152.79%
18,000	65.58		181.82	177.26%	167.87	155.98%
19,000	68.57		191.44	179.19%	177.53	158.90%
20,000	71.56		201.06	180.96%	187.18	161.57%
25,000	86.51		249.14	187.99%	235.44	172.16%
30,000	101.46		297.23	192.95%	283.71	179.63%
35,000	116.41		345.31	196.64%	331.97	185.18%
40,000	131.36		393.40	199.48%	380.24	189.46%
45,000	146.31		441.48	201.74%	428.50	192.87%
50,000	161.26		489.57	203.59%	476.77	195.65%
75,000	236.01		729.99	209.31%	718.09	204.26%
100,000	310.76		970.42	212.27%	959.42	208.73%

Payson Water Company  
Docket No. W-03514A-13-0111  
Test Year Ended: December 31, 2012

Pierce Option 1  
Retain current rate structure and forego consolidating rates

**MESA DEL CABALLO**  
**Typical Bill Analysis for United System**  
General Service 5/8 x 3/4-Inch Meter

Company Proposed	Gallons	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
Average Usage	2,998	\$ 21.79	\$ 51.23	\$ 29.45	135.16%
Median Usage	2,500	\$ 20.83	\$ 49.24	\$ 28.42	136.45%

**Staff Recommended**

Average Usage	2,998	\$ 21.79	\$ 36.99	\$ 15.21	69.80%
Median Usage	2,500	\$ 20.83	\$ 35.00	\$ 14.18	68.07%

**Present & Proposed Rates (Without Taxes)**  
General Service 5/8 x 3/4-Inch Meter

Gallons Consumption	Present Rates	Company Proposed Rates	Staff Recommended Rates
	5/8"	5/8"	5/8"
	Minimum Charge \$16.00	Minimum Charge \$39.24	Minimum Charge \$25.00
	1st Tier Rate \$1.9300	1st Tier Rate \$4.0000	1st Tier Rate \$4.0000
	1st Tier Breakover 4,000	1st Tier Breakover 3,000	1st Tier Breakover 3,000
	2nd Tier Rate \$2.990	2nd Tier Rate \$7.664	2nd Tier Rate \$7.664
	2nd Tier Breakover 10,000	2nd Tier Breakover 10,000	2nd Tier Breakover 10,000
	3rd Tier Rate \$2.990	3rd Tier Rate \$9.617	3rd Tier Rate \$9.653
	Typical Bill	Typical Bill	% Increase
-	\$ 16.00	\$ 39.24	145.25%
1,000	17.93	43.24	141.16%
2,000	19.86	47.24	137.87%
3,000	21.79	51.24	135.15%
4,000	23.72	58.90	148.33%
5,000	26.71	66.57	149.23%
6,000	29.70	74.23	149.94%
7,000	32.69	81.90	150.52%
8,000	35.68	89.56	151.01%
9,000	38.67	97.22	151.42%
10,000	41.66	104.89	151.77%
11,000	44.65	114.51	156.45%
12,000	47.64	124.12	160.54%
13,000	50.63	133.74	164.15%
14,000	53.62	143.36	167.36%
15,000	56.61	152.97	170.22%
16,000	59.60	162.59	172.80%
17,000	62.59	172.21	175.14%
18,000	65.58	181.82	177.26%
19,000	68.57	191.44	179.19%
20,000	71.56	201.06	180.96%
25,000	86.51	249.14	187.99%
30,000	101.46	297.23	192.95%
35,000	116.41	345.31	196.64%
40,000	131.36	393.40	199.48%
45,000	146.31	441.48	201.74%
50,000	161.26	489.57	203.59%
75,000	236.01	729.99	209.31%
100,000	310.76	970.42	212.27%

Payson Water Company  
Docket No. W-03514A-13-0111  
Test Year Ended: December 31, 2012

Pierce Option 1  
Retain current rate structure and forego consolidating rates

**MESA DEL CABALLO**  
**Typical Bill Analysis for United System**  
General Service 1-Inch Meter

Company Proposed	Gallons	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
Average Usage	2,667	\$ 26.43	\$ 108.76	\$ 82.33	311.54%
Median Usage	2,500	\$ 26.11	\$ 108.09	\$ 81.99	314.06%
<b>Staff Recommended</b>					
Average Usage	2,667	\$ 26.43	\$ 82.94	\$ 56.51	213.84%
Median Usage	2,500	\$ 26.11	\$ 81.66	\$ 55.56	212.81%

**Present & Proposed Rates (Without Taxes)**  
General Service 1-Inch Meter

Gallons Consumption	Present Rates	Company Proposed Rates	Staff Recommended Rates
	1"	1"	1"
	Minimum Charge \$21.28	Minimum Charge \$98.09	Minimum Charge 62.50
	1st Tier Rate \$1.9300	1st Tier Rate \$4.0000	1st Tier Rate \$7.664
	1st Tier Breakover 4,000	1st Tier Breakover 15,000	1st Tier Breakover 15,000
	2nd Tier Rate \$2.990	2nd Tier Rate \$7.664	2nd Tier Rate \$9.653
	2nd Tier Breakover 99,999,999	2nd Tier Breakover 99,999,999	2nd Tier Breakover 99,999,999
	3rd Tier Rate \$2.990	3rd Tier Rate \$9.617	3rd Tier Rate \$9.653
	Typical Bill	Typical Bill % Increase	Typical Bill % Increase
-	\$ 21.28	\$ 98.09 360.95%	\$ 62.50 193.70%
1,000	23.21	102.09 339.85%	70.16 202.30%
2,000	25.14	106.09 322.00%	77.83 209.58%
3,000	27.07	110.09 306.69%	85.49 215.82%
4,000	29.00	114.09 293.41%	93.16 221.23%
5,000	31.99	118.09 269.15%	100.82 215.16%
6,000	34.98	122.09 249.03%	108.48 210.13%
7,000	37.97	126.09 232.08%	116.15 205.89%
8,000	40.96	130.09 217.60%	123.81 202.28%
9,000	43.95	134.09 205.10%	131.48 199.15%
10,000	46.94	138.09 194.18%	139.14 196.42%
11,000	49.93	142.09 184.58%	146.80 194.02%
12,000	52.92	146.09 176.06%	154.47 191.89%
13,000	55.91	150.09 168.45%	162.13 189.99%
14,000	58.90	154.09 161.61%	169.80 188.28%
15,000	61.89	158.09 155.44%	177.46 186.73%
16,000	64.88	165.75 155.48%	187.11 188.40%
17,000	67.87	173.42 155.51%	196.77 189.92%
18,000	70.86	181.08 155.55%	206.42 191.31%
19,000	73.85	188.75 155.58%	216.07 192.58%
20,000	76.84	196.41 155.61%	225.73 193.76%
25,000	91.79	234.73 155.73%	273.99 198.50%
30,000	106.74	273.05 155.81%	322.26 201.91%
35,000	121.69	311.37 155.87%	370.52 204.48%
40,000	136.64	349.69 155.92%	418.79 206.49%
45,000	151.59	388.01 155.96%	467.05 208.10%
50,000	166.54	426.33 155.99%	515.32 209.42%
75,000	241.29	617.93 156.09%	756.64 213.58%
100,000	316.04	809.53 156.15%	997.97 215.77%



Payson Water Company  
Docket No. W-03514A-13-0111  
Test Year Ended: December 31, 2012

Pierce Option 1  
Retain current rate structure and forego consolidating rates

**WHISPERING PINES**  
**Typical Bill Analysis for United System**  
General Service 5/8 x 3/4-Inch Meter

Company Proposed	Gallons	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
Average Usage	2,788	\$ 21.38	\$ 50.39	\$ 29.01	135.69%
Median Usage	500	\$ 21.79	\$ 51.24	\$ 29.45	135.15%

Staff Recommended

Average Usage	2,788	\$ 21.38	\$ 36.15	\$ 14.77	69.09%
Median Usage	500	\$ 21.79	\$ 37.00	\$ 15.21	69.80%

Present & Proposed Rates (Without Taxes)  
General Service 5/8 x 3/4-Inch Meter

	Present Rates		Company Proposed Rates		Staff Recommended Rates	
	5/8"		5/8"		5/8"	
	Minimum Charge	\$16.00	Minimum Charge	\$39.24	Minimum Charge	\$25.00
	1st Tier Rate	\$1.9300	1st Tier Rate	\$4.0000	1st Tier Rate	\$4.0000
	1st Tier Breakover	4,000	1st Tier Breakover	3,000	1st Tier Breakover	3,000
	2nd Tier Rate	\$2.990	2nd Tier Rate	\$7.664	2nd Tier Rate	\$7.664
	2nd Tier Breakover	10,000	2nd Tier Breakover	10,000	2nd Tier Breakover	10,000
	3rd Tier Rate	\$2.990	3rd Tier Rate	\$9.617	3rd Tier Rate	\$9.653
Gallons Consumption	Typical Bill		Typical Bill	% Increase	Typical Bill	% Increase
-	\$ 16.00		\$ 39.24	145.25%	\$ 25.00	56.25%
1,000	17.93		43.24	141.16%	29.00	61.74%
2,000	19.86		47.24	137.87%	33.00	66.16%
3,000	21.79		51.24	135.15%	37.00	69.80%
4,000	23.72		58.90	148.33%	44.66	88.30%
5,000	26.71		66.57	149.23%	52.33	95.91%
6,000	29.70		74.23	149.94%	59.99	101.99%
7,000	32.69		81.90	150.52%	67.66	106.96%
8,000	35.68		89.56	151.01%	75.32	111.10%
9,000	38.67		97.22	151.42%	82.98	114.60%
10,000	41.66		104.89	151.77%	90.65	117.59%
11,000	44.65		114.51	156.45%	100.30	124.64%
12,000	47.64		124.12	160.54%	109.95	130.80%
13,000	50.63		133.74	164.15%	119.61	136.24%
14,000	53.62		143.36	167.36%	129.26	141.07%
15,000	56.61		152.97	170.22%	138.91	145.39%
16,000	59.60		162.59	172.80%	148.57	149.27%
17,000	62.59		172.21	175.14%	158.22	152.79%
18,000	65.58		181.82	177.26%	167.87	155.98%
19,000	68.57		191.44	179.19%	177.53	158.90%
20,000	71.56		201.06	180.96%	187.18	161.57%
25,000	86.51		249.14	187.99%	235.44	172.16%
30,000	101.46		297.23	192.95%	283.71	179.63%
35,000	116.41		345.31	196.64%	331.97	185.18%
40,000	131.36		393.40	199.48%	380.24	189.46%
45,000	146.31		441.48	201.74%	428.50	192.87%
50,000	161.26		489.57	203.59%	476.77	195.65%
75,000	236.01		729.99	209.31%	718.09	204.26%
100,000	310.76		970.42	212.27%	959.42	208.73%

Payson Water Company  
Docket No. W-03514A-13-0111  
Test Year Ended: December 31, 2012

Pierce Option 1  
Retain current rate structure and forego consolidating rates

**WHISPERING PINES**  
**Typical Bill Analysis for United System**  
General Service 1-Inch Meter

Company Proposed	Gallons	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
Average Usage	6,150	\$ 35.43	\$ 122.69	\$ 87.26	246.30%
Median Usage	6,000	\$ 34.98	\$ 110.09	\$ 75.11	214.72%

**Staff Recommended**

Average Usage	6,150	\$ 35.43	\$ 109.63	\$ 74.21	209.45%
Median Usage	6,000	\$ 34.98	\$ 108.48	\$ 73.50	210.13%

**Present & Proposed Rates (Without Taxes)**  
General Service 1-Inch Meter

Gallons Consumption	Present Rates		Company Proposed Rates		Staff Recommended Rates	
	1"		1"		1"	
	Typical Bill		Typical Bill	% Increase	Typical Bill	% Increase
-	\$ 21.28		\$ 98.09	360.95%	\$ 62.50	193.70%
1,000	23.21		102.09	339.85%	70.16	202.30%
2,000	25.14		106.09	322.00%	77.83	209.58%
3,000	27.07		110.09	306.69%	85.49	215.82%
4,000	29.00		114.09	293.41%	93.16	221.23%
5,000	31.99		118.09	269.15%	100.82	215.16%
6,000	34.98		122.09	249.03%	108.48	210.13%
7,000	37.97		126.09	232.08%	116.15	205.89%
8,000	40.96		130.09	217.60%	123.81	202.28%
6,150	35.43		122.69	246.30%	109.63	209.45%
10,000	46.94		138.09	194.18%	139.14	196.42%
11,000	49.93		142.09	184.58%	146.80	194.02%
12,000	52.92		146.09	176.06%	154.47	191.89%
13,000	55.91		150.09	168.45%	162.13	189.99%
14,000	58.90		154.09	161.61%	169.80	188.28%
15,000	61.89		158.09	155.44%	177.46	186.73%
16,000	64.88		165.75	155.48%	187.11	188.40%
17,000	67.87		173.42	155.51%	196.77	189.92%
18,000	70.86		181.08	155.55%	206.42	191.31%
19,000	73.85		188.75	155.58%	216.07	192.58%
20,000	76.84		196.41	155.61%	225.73	193.76%
25,000	91.79		234.73	155.73%	273.99	198.50%
30,000	106.74		273.05	155.81%	322.26	201.91%
35,000	121.69		311.37	155.87%	370.52	204.48%
40,000	136.64		349.69	155.92%	418.79	206.49%
45,000	151.59		388.01	155.96%	467.05	208.10%
50,000	166.54		426.33	155.99%	515.32	209.42%
75,000	241.29		617.93	156.09%	756.64	213.58%
100,000	316.04		809.53	156.15%	997.97	215.77%

Payson Water Company  
Docket No. W-03514A-13-0111  
Test Year Ended: December 31, 2012

Pierce Option 1  
Retain current rate structure and forego consolidating rates

**DEER CREEK**  
**Typical Bill Analysis for United System**  
General Service 5/8 x 3/4-Inch Meter

Company Proposed	Gallons	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
Average Usage	4,323	\$ 24.69	\$ 61.38	\$ 36.69	148.64%
Median Usage	2,500	\$ 20.83	\$ 49.24	\$ 28.42	136.45%

Staff Recommended					
Average Usage	4,323	\$ 24.69	\$ 47.14	\$ 22.45	90.96%
Median Usage	2,500	\$ 20.83	\$ 35.00	\$ 14.18	68.07%

Present & Proposed Rates (Without Taxes)  
General Service 5/8 x 3/4-Inch Meter

Gallons Consumption	Present Rates		Company Proposed Rates		Staff Recommended Rates	
	5/8"		5/8"		5/8"	
	Typical Bill		Typical Bill	% Increase	Typical Bill	% Increase
-	\$ 16.00		\$ 39.24	145.25%	\$ 25.00	56.25%
1,000	17.93		43.24	141.16%	29.00	61.74%
2,000	19.86		47.24	137.87%	33.00	66.16%
3,000	21.79		51.24	135.15%	37.00	69.80%
4,000	23.72		58.90	148.33%	44.66	88.30%
5,000	26.71		66.57	149.23%	52.33	95.91%
6,000	29.70		74.23	149.94%	59.99	101.99%
7,000	32.69		81.90	150.52%	67.66	106.96%
8,000	35.68		89.56	151.01%	75.32	111.10%
9,000	38.67		97.22	151.42%	82.98	114.60%
10,000	41.66		104.89	151.77%	90.65	117.59%
11,000	44.65		114.51	156.45%	100.30	124.64%
12,000	47.64		124.12	160.54%	109.95	130.80%
13,000	50.63		133.74	164.15%	119.61	136.24%
14,000	53.62		143.36	167.36%	129.26	141.07%
15,000	56.61		152.97	170.22%	138.91	145.39%
16,000	59.60		162.59	172.80%	148.57	149.27%
17,000	62.59		172.21	175.14%	158.22	152.79%
18,000	65.58		181.82	177.26%	167.87	155.98%
19,000	68.57		191.44	179.19%	177.53	158.90%
20,000	71.56		201.06	180.96%	187.18	161.57%
25,000	86.51		249.14	187.99%	235.44	172.16%
30,000	101.46		297.23	192.95%	283.71	179.63%
35,000	116.41		345.31	196.64%	331.97	185.18%
40,000	131.36		393.40	199.48%	380.24	189.46%
45,000	146.31		441.48	201.74%	428.50	192.87%
50,000	161.26		489.57	203.59%	476.77	195.65%
75,000	236.01		729.99	209.31%	718.09	204.26%
100,000	310.76		970.42	212.27%	959.42	208.73%

Payson Water Company  
Docket No. W-03514A-13-0111  
Test Year Ended: December 31, 2012

Pierce Option 1  
Retain current rate structure and forego consolidating rates

DEER CREEK  
Typical Bill Analysis for United System  
General Service 3/4-Inch Meter

Company Proposed	Gallons	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
Average Usage	7,224	\$ 33.36	\$ 103.22	\$ 69.86	209.42%
Median Usage	6,500	\$ 31.20	\$ 97.67	\$ 66.48	213.11%

Staff Recommended

Average Usage	7,224	\$ 33.36	\$ 81.87	\$ 48.51	145.42%
Median Usage	6,500	\$ 31.20	\$ 76.32	\$ 45.13	144.67%

Present & Proposed Rates (Without Taxes)  
General Service 3/4-Inch Meter

	Present Rates		Company Proposed Rates		Staff Recommended Rates	
	3/4"		3/4"		3/4"	
	Minimum Charge	\$16.00	Minimum Charge	\$58.85	Minimum Charge	37.50
	1st Tier Rate	\$1.9300	1st Tier Rate	\$4.0000	1st Tier Rate	\$4.0000
	1st Tier Breakover	4,000	1st Tier Breakover	3,000	1st Tier Breakover	3,000
	2nd Tier Rate	\$2.990	2nd Tier Rate	\$7.664	2nd Tier Rate	\$7.664
	2nd Tier Breakover	10,000	2nd Tier Breakover	10,000	2nd Tier Breakover	10,000
	3rd Tier Rate	\$2.990	3rd Tier Rate	\$9.617	3rd Tier Rate	\$9.653
Gallons Consumption	Typical Bill		Typical Bill	% Increase	Typical Bill	% Increase
-	\$ 16.00		\$ 58.85	267.81%	\$ 37.50	134.38%
1,000	17.93		62.85	250.53%	41.50	131.46%
2,000	19.86		66.85	236.61%	45.50	129.10%
3,000	21.79		70.85	225.15%	49.50	127.17%
4,000	23.72		78.51	231.00%	57.16	140.99%
5,000	26.71		86.18	222.64%	64.83	142.71%
6,000	29.70		93.84	215.97%	72.49	144.08%
7,000	32.69		101.51	210.51%	80.16	145.20%
8,000	35.68		109.17	205.97%	87.82	146.13%
9,000	38.67		116.83	202.13%	95.48	146.92%
10,000	41.66		124.50	198.84%	103.15	147.59%
11,000	44.65		134.12	200.37%	112.80	152.63%
12,000	47.64		143.73	201.70%	122.45	157.04%
13,000	50.63		153.35	202.88%	132.11	160.93%
14,000	53.62		162.97	203.93%	141.76	164.38%
15,000	56.61		172.58	204.86%	151.41	167.47%
16,000	59.60		182.20	205.70%	161.07	170.24%
17,000	62.59		191.82	206.47%	170.72	172.76%
18,000	65.58		201.43	207.16%	180.37	175.04%
19,000	68.57		211.05	207.79%	190.03	177.13%
20,000	71.56		220.67	208.37%	199.68	179.04%
25,000	86.51		268.75	210.66%	247.94	186.61%
30,000	101.46		316.84	212.28%	296.21	191.95%
35,000	116.41		364.92	213.48%	344.47	195.91%
40,000	131.36		413.01	214.41%	392.74	198.98%
45,000	146.31		461.09	215.15%	441.00	201.42%
50,000	161.26		509.18	215.75%	489.27	203.40%
75,000	236.01		749.60	217.61%	730.59	209.56%
100,000	310.76		990.03	218.58%	971.92	212.76%

Payson Water Company  
Docket No. W-03514A-13-0111  
Test Year Ended: December 31, 2012

Pierce Option 1  
Retain current rate structure and forego consolidating rates

DEER CREEK  
Typical Bill Analysis for United System  
General Service 1-Inch Meter

Company Proposed	Gallons	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
Average Usage	250	\$ 21.76	\$ 99.09	\$ 77.33	355.32%
Median Usage	500	\$ 22.25	\$ 100.09	\$ 77.85	349.94%

Staff Recommended

Average Usage	250	\$ 21.76	\$ 64.42	\$ 42.65	196.00%
Median Usage	500	\$ 22.25	\$ 66.33	\$ 44.09	198.19%

Present & Proposed Rates (Without Taxes)  
General Service 3/4-Inch Meter

Gallons Consumption	Present Rates		Company Proposed Rates		Staff Recommended Rates	
	1"		1"		1"	
	Minimum Charge	\$21.28	Minimum Charge	\$98.09	Minimum Charge	62.50
	1st Tier Rate	\$1.9300	1st Tier Rate	\$4.0000	1st Tier Rate	\$7.6640
	1st Tier Breakover	4,000	1st Tier Breakover	15,000	1st Tier Breakover	15,000
	2nd Tier Rate	\$2.990	2nd Tier Rate	\$7.664	2nd Tier Rate	\$7.664
	2nd Tier Breakover	10,000	2nd Tier Breakover	99,999,999	2nd Tier Breakover	99,999,999
	3rd Tier Rate	\$2.990	3rd Tier Rate	\$9.617	3rd Tier Rate	\$9.653
	Typical Bill		Typical Bill	% Increase	Typical Bill	% Increase
-	\$ 21.28		\$ 98.09	360.95%	\$ 62.50	193.70%
1,000	23.21		102.09	339.85%	70.16	202.30%
2,000	25.14		106.09	322.00%	77.83	209.58%
3,000	27.07		110.09	306.69%	85.49	215.82%
4,000	29.00		114.09	293.41%	93.16	221.23%
5,000	31.99		118.09	269.15%	100.82	215.16%
6,000	34.98		122.09	249.03%	108.48	210.13%
7,000	37.97		126.09	232.08%	116.15	205.89%
8,000	40.96		130.09	217.60%	123.81	202.28%
9,000	43.95		134.09	205.10%	131.48	199.15%
10,000	46.94		138.09	194.18%	139.14	196.42%
11,000	49.93		142.09	184.58%	146.80	194.02%
12,000	52.92		146.09	176.06%	154.47	191.89%
13,000	55.91		150.09	168.45%	162.13	189.99%
14,000	58.90		154.09	161.61%	169.80	188.28%
15,000	61.89		158.09	155.44%	177.46	186.73%
16,000	64.88		165.75	155.48%	185.12	185.33%
17,000	67.87		173.42	155.51%	192.79	184.05%
18,000	70.86		181.08	155.55%	200.45	182.88%
19,000	73.85		188.75	155.58%	208.12	181.81%
20,000	76.84		196.41	155.61%	215.78	180.82%
25,000	91.79		234.73	155.73%	254.10	176.83%
30,000	106.74		273.05	155.81%	292.42	173.96%
35,000	121.69		311.37	155.87%	330.74	171.79%
40,000	136.64		349.69	155.92%	369.06	170.10%
45,000	151.59		388.01	155.96%	407.38	168.74%
50,000	166.54		426.33	155.99%	445.70	167.62%
75,000	241.29		617.93	156.09%	637.30	164.12%
100,000	316.04		809.53	156.15%	828.90	162.28%

Payson Water Company  
Docket No. W-03514A-13-0111  
Test Year Ended: December 31, 2012

Pierce Option 1  
Retain current rate structure and forego consolidating rates

**GI SELA**  
**Typical Bill Analysis for C & S System**  
General Service 5/8 x 3/4-Inch Meter

Company Proposed	Gallons	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
Average Usage	6,964	\$ 27.31	\$ 81.62	\$ 54.31	198.90%
Median Usage	4,500	\$ 23.66	\$ 62.74	\$ 39.08	165.16%

**Staff Recommended**

Average Usage	6,964	\$ 27.31	\$ 55.69	\$ 28.39	103.95%
Median Usage	4,500	\$ 23.66	\$ 42.83	\$ 19.17	81.02%

**Present & Proposed Rates (Without Taxes)**  
General Service 5/8 x 3/4-Inch Meter

Gallons Consumption	Present Rates		Company Proposed Rates		Staff Recommended Rates	
	5/8"		5/8"		5/8"	
	Minimum Charge	\$17.00	Minimum Charge	\$39.24	Minimum Charge	\$26.00
	1st Tier Rate	\$1.4800	1st Tier Rate	\$4.0000	1st Tier Rate	\$3.0000
	1st Tier Breakover	4,000	1st Tier Breakover	3,000	1st Tier Breakover	3,000
	2nd Tier Rate	\$1.480	2nd Tier Rate	\$7.664	2nd Tier Rate	\$5.220
	2nd Tier Breakover	4,000	2nd Tier Breakover	10,000	2nd Tier Breakover	10,000
	3rd Tier Rate	\$1.480	3rd Tier Rate	\$9.617	3rd Tier Rate	\$7.550
	Typical Bill		Typical Bill	% Increase	Typical Bill	% Increase
-	\$ 17.00	\$	39.24	130.82%	\$ 26.00	52.94%
1,000	18.48		43.24	133.98%	29.00	56.93%
2,000	19.96		47.24	136.67%	32.00	60.32%
3,000	21.44		51.24	138.99%	35.00	63.25%
4,000	22.92		58.90	157.00%	40.22	75.48%
5,000	24.40		66.57	172.82%	45.44	86.23%
6,000	25.88		74.23	186.83%	50.66	95.75%
7,000	27.36		81.90	199.33%	55.88	104.24%
8,000	28.84		89.56	210.54%	61.10	111.86%
9,000	30.32		97.22	220.66%	66.32	118.73%
10,000	31.80		104.89	229.84%	71.54	124.97%
11,000	33.28		114.51	244.07%	79.09	137.65%
12,000	34.76		124.12	257.08%	86.64	149.25%
13,000	36.24		133.74	269.04%	94.19	159.91%
14,000	37.72		143.36	280.05%	101.74	169.72%
15,000	39.20		152.97	290.24%	109.29	178.80%
16,000	40.68		162.59	299.68%	116.84	187.22%
17,000	42.16		172.21	308.46%	124.39	195.04%
18,000	43.64		181.82	316.65%	131.94	202.34%
19,000	45.12		191.44	324.29%	139.49	209.15%
20,000	46.60		201.06	331.45%	147.04	215.54%
25,000	54.00		249.14	361.38%	184.79	242.20%
30,000	61.40		297.23	384.08%	222.54	262.44%
35,000	68.80		345.31	401.91%	260.29	278.33%
40,000	76.20		393.40	416.27%	298.04	291.13%
45,000	83.60		441.48	428.09%	335.79	301.66%
50,000	91.00		489.57	437.99%	373.54	310.48%
75,000	128.00		729.99	470.31%	562.29	339.29%
100,000	165.00		970.42	488.13%	751.04	355.18%

Payson Water Company  
Docket No. W-03514A-13-0111  
Test Year Ended: December 31, 2012

Pierce Option 1  
Retain current rate structure and forego consolidating rates

**GI SELA**  
**Typical Bill Analysis for C&S System**  
General Service 1-Inch Meter

Company Proposed	Gallons	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
Average Usage	4,459	\$ 49.10	\$ 115.93	\$ 66.83	136.11%
Median Usage	3,500	\$ 47.68	\$ 112.09	\$ 64.41	135.09%
<b>Staff Recommended</b>					
Average Usage	4,459	\$ 49.10	\$ 88.28	\$ 39.18	79.79%
Median Usage	3,500	\$ 47.68	\$ 83.27	\$ 35.59	74.64%

**Present & Proposed Rates (Without Taxes)**  
General Service 1-Inch Meter

Gallons Consumption	Present Rates	Company Proposed Rates	Staff Recommended Rates
	1"	1"	1"
	Minimum Charge \$42.50	Minimum Charge \$98.09	Minimum Charge 65.00
	1st Tier Rate \$1.4800	1st Tier Rate \$4.0000	1st Tier Rate \$5.220
	1st Tier Breakover 4,000	1st Tier Breakover 15,000	1st Tier Breakover 15,000
	2nd Tier Rate \$1.480	2nd Tier Rate \$7.664	2nd Tier Rate \$7.550
	2nd Tier Breakover 99,999,999	2nd Tier Breakover 99,999,999	2nd Tier Breakover 99,999,999
	3rd Tier Rate \$1.480	3rd Tier Rate \$9.617	3rd Tier Rate \$7.550
	Typical Bill	Typical Bill % Increase	Typical Bill % Increase
-	\$ 42.50	\$ 98.09 130.80%	\$ 65.00 52.94%
1,000	43.98	102.09 132.13%	70.22 59.66%
2,000	45.46	106.09 133.37%	75.44 65.95%
3,000	46.94	110.09 134.53%	80.66 71.84%
4,000	48.42	114.09 135.63%	85.88 77.36%
5,000	49.90	118.09 136.65%	91.10 82.57%
6,000	51.38	122.09 137.62%	96.32 87.47%
7,000	52.86	126.09 138.54%	101.54 92.09%
8,000	54.34	130.09 139.40%	106.76 96.47%
9,000	55.82	134.09 140.22%	111.98 100.61%
10,000	57.30	138.09 140.99%	117.20 104.54%
11,000	58.78	142.09 141.73%	122.42 108.27%
12,000	60.26	146.09 142.43%	127.64 111.82%
13,000	61.74	150.09 143.10%	132.86 115.19%
14,000	63.22	154.09 143.74%	138.08 118.41%
15,000	64.70	158.09 144.34%	143.30 121.48%
16,000	66.18	165.75 150.46%	150.85 127.94%
17,000	67.66	173.42 156.31%	158.40 134.11%
18,000	69.14	181.08 161.91%	165.95 140.02%
19,000	70.62	188.75 167.27%	173.50 145.68%
20,000	72.10	196.41 172.41%	181.05 151.11%
25,000	79.50	234.73 195.26%	218.80 175.22%
30,000	86.90	273.05 214.21%	256.55 195.22%
35,000	94.30	311.37 230.19%	294.30 212.09%
40,000	101.70	349.69 243.84%	332.05 226.50%
45,000	109.10	388.01 255.65%	369.80 238.96%
50,000	116.50	426.33 265.95%	407.55 249.83%
75,000	153.50	617.93 302.56%	596.30 288.47%
100,000	190.50	809.53 324.95%	785.05 312.10%

## PIERCE – OPTION NO. 2

Adopt Rate Consolidation & Change Breakover  
Points



Payson Water Company  
Docket No. W-03514A-13-0111  
Test Year Ended: December 31, 2012

Pierce Option 2  
Adopt rate consolidation, change breakovers

**MEAD'S RANCH**  
**Typical Bill Analysis for United System**  
General Service 5/8 x 3/4-Inch Meter

Company Proposed	Gallons	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
Average Usage	985	\$ 17.90	\$ 43.18	\$ 25.28	141.21%
Median Usage	500	\$ 16.97	\$ 41.24	\$ 24.28	143.09%
<b>Staff Recommended</b>					
Average Usage	985	\$ 17.90	\$ 26.94	\$ 9.04	50.49%
Median Usage	500	\$ 16.97	\$ 25.00	\$ 8.04	47.36%

**Present & Proposed Rates (Without Taxes)**  
General Service 5/8 x 3/4-Inch Meter

Gallons Consumption	Present Rates		Company Proposed Rates		Staff Recommended Rates	
	5/8"		5/8"		5/8"	
	Minimum Charge	\$16.00	Minimum Charge	\$39.24	Minimum Charge	\$23.00
	1st Tier Rate	\$1.9300	1st Tier Rate	\$4.0000	1st Tier Rate	\$4.0000
	1st Tier Breakover	4,000	1st Tier Breakover	3,000	1st Tier Breakover	5,000
	2nd Tier Rate	\$1.930	2nd Tier Rate	\$7.664	2nd Tier Rate	\$7.500
	2nd Tier Breakover	4,000	2nd Tier Breakover	10,000	2nd Tier Breakover	10,000
	3rd Tier Rate	\$2.990	3rd Tier Rate	\$9.617	3rd Tier Rate	\$17.000
	Typical Bill		Typical Bill	% Increase	Typical Bill	% Increase
-	\$ 16.00	\$ 39.24	145.25%	\$ 23.00	43.75%	
1,000	17.93	43.24	141.16%	27.00	50.59%	
2,000	19.86	47.24	137.87%	31.00	56.09%	
3,000	21.79	51.24	135.15%	35.00	60.62%	
4,000	23.72	58.90	148.33%	39.00	64.42%	
5,000	26.71	66.57	149.23%	43.00	60.99%	
6,000	29.70	74.23	149.94%	50.50	70.03%	
7,000	32.69	81.90	150.52%	58.00	77.42%	
8,000	35.68	89.56	151.01%	65.50	83.58%	
9,000	38.67	97.22	151.42%	73.00	88.78%	
10,000	41.66	104.89	151.77%	80.50	93.23%	
11,000	44.65	114.51	156.45%	97.50	118.37%	
12,000	47.64	124.12	160.54%	114.50	140.34%	
13,000	50.63	133.74	164.15%	131.50	159.73%	
14,000	53.62	143.36	167.36%	148.50	176.95%	
15,000	56.61	152.97	170.22%	165.50	192.35%	
16,000	59.60	162.59	172.80%	182.50	206.21%	
17,000	62.59	172.21	175.14%	199.50	218.74%	
18,000	65.58	181.82	177.26%	216.50	230.13%	
19,000	68.57	191.44	179.19%	233.50	240.53%	
20,000	71.56	201.06	180.96%	250.50	250.06%	
25,000	86.51	249.14	187.99%	335.50	287.82%	
30,000	101.46	297.23	192.95%	420.50	314.45%	
35,000	116.41	345.31	196.64%	505.50	334.24%	
40,000	131.36	393.40	199.48%	590.50	349.53%	
45,000	146.31	441.48	201.74%	675.50	361.69%	
50,000	161.26	489.57	203.59%	760.50	371.60%	
75,000	236.01	729.99	209.31%	1,185.50	402.31%	
100,000	310.76	970.42	212.27%	1,610.50	418.25%	

Payson Water Company  
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Pierce Option 2  
Adopt rate consolidation, change breakovers

**EAST VERDE ESTATES**  
**Typical Bill Analysis for United System**  
General Service 5/8 x 3/4-Inch Meter

Company Proposed	Gallons	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
Average Usage	2,319	\$ 20.48	\$ 48.52	\$ 28.04	136.94%
Median Usage	2,500	\$ 20.83	\$ 49.24	\$ 28.42	136.45%

**Staff Recommended**

Average Usage	2,319	\$ 20.48	\$ 32.28	\$ 11.80	57.63%
Median Usage	2,500	\$ 20.83	\$ 33.00	\$ 12.18	58.46%

**Present & Proposed Rates (Without Taxes)**  
General Service 5/8 x 3/4-Inch Meter

Gallons Consumption	Present Rates		Company Proposed Rates		Staff Recommended Rates	
	5/8"		5/8"		5/8"	
	Minimum Charge	\$16.00	Minimum Charge	\$39.24	Minimum Charge	\$23.00
	1st Tier Rate	\$1.9300	1st Tier Rate	\$4.0000	1st Tier Rate	\$4.0000
	1st Tier Breakover	4,000	1st Tier Breakover	3,000	1st Tier Breakover	5,000
	2nd Tier Rate	\$2.990	2nd Tier Rate	\$7.664	2nd Tier Rate	\$7.500
	2nd Tier Breakover	10,000	2nd Tier Breakover	10,000	2nd Tier Breakover	10,000
	3rd Tier Rate	\$2.990	3rd Tier Rate	\$9.617	3rd Tier Rate	\$17.000
	Typical Bill		Typical Bill	% Increase	Typical Bill	% Increase
-	\$ 16.00		\$ 39.24	145.25%	\$ 23.00	43.75%
1,000	17.93		43.24	141.16%	27.00	50.59%
2,000	19.86		47.24	137.87%	31.00	56.09%
3,000	21.79		51.24	135.15%	35.00	60.62%
4,000	23.72		58.90	148.33%	39.00	64.42%
5,000	26.71		66.57	149.23%	43.00	60.99%
6,000	29.70		74.23	149.94%	50.50	70.03%
7,000	32.69		81.90	150.52%	58.00	77.42%
8,000	35.68		89.56	151.01%	65.50	83.58%
9,000	38.67		97.22	151.42%	73.00	88.78%
10,000	41.66		104.89	151.77%	80.50	93.23%
11,000	44.65		114.51	156.45%	97.50	118.37%
12,000	47.64		124.12	160.54%	114.50	140.34%
13,000	50.63		133.74	164.15%	131.50	159.73%
14,000	53.62		143.36	167.36%	148.50	176.95%
15,000	56.61		152.97	170.22%	165.50	192.35%
16,000	59.60		162.59	172.80%	182.50	206.21%
17,000	62.59		172.21	175.14%	199.50	218.74%
18,000	65.58		181.82	177.26%	216.50	230.13%
19,000	68.57		191.44	179.19%	233.50	240.53%
20,000	71.56		201.06	180.96%	250.50	250.06%
25,000	86.51		249.14	187.99%	335.50	287.82%
30,000	101.46		297.23	192.95%	420.50	314.45%
35,000	116.41		345.31	196.64%	505.50	334.24%
40,000	131.36		393.40	199.48%	590.50	349.53%
45,000	146.31		441.48	201.74%	675.50	361.69%
50,000	161.26		489.57	203.59%	760.50	371.60%
75,000	236.01		729.99	209.31%	1,185.50	402.31%
100,000	310.76		970.42	212.27%	1,610.50	418.25%

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Pierce Option 2  
Adopt rate consolidation, change breakovers

**FLOWING SPRINGS**  
**Typical Bill Analysis for United System**  
General Service 5/8 x 3/4-Inch Meter

Company Proposed	Gallons	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
Average Usage	3,193	\$ 22.16	\$ 52.72	\$ 30.56	137.88%
Median Usage	500	\$ 16.97	\$ 41.24	\$ 24.28	143.09%
<b>Staff Recommended</b>					
Average Usage	3,193	\$ 22.16	\$ 35.77	\$ 13.61	61.41%
Median Usage	500	\$ 16.97	\$ 25.00	\$ 8.04	47.36%

**Present & Proposed Rates (Without Taxes)**  
General Service 5/8 x 3/4-Inch Meter

Gallons Consumption	Present Rates	Company Proposed Rates	Staff Recommended Rates
	5/8"	5/8"	5/8"
	Minimum Charge \$16.00	Minimum Charge \$39.24	Minimum Charge \$23.00
	1st Tier Rate \$1.9300	1st Tier Rate \$4.0000	1st Tier Rate \$4.0000
	1st Tier Breakover 4,000	1st Tier Breakover 3,000	1st Tier Breakover 5,000
	2nd Tier Rate \$2.990	2nd Tier Rate \$7.664	2nd Tier Rate \$7.500
	2nd Tier Breakover 10,000	2nd Tier Breakover 10,000	2nd Tier Breakover 10,000
	3rd Tier Rate \$2.990	3rd Tier Rate \$9.617	3rd Tier Rate \$17.000
	Typical Bill	Typical Bill % Increase	Typical Bill % Increase
-	\$ 16.00	\$ 39.24 145.25%	\$ 23.00 43.75%
1,000	17.93	43.24 141.16%	27.00 50.59%
2,000	19.86	47.24 137.87%	31.00 56.09%
3,000	21.79	51.24 135.15%	35.00 60.62%
4,000	23.72	58.90 148.33%	39.00 64.42%
5,000	26.71	66.57 149.23%	43.00 60.99%
6,000	29.70	74.23 149.94%	50.50 70.03%
7,000	32.69	81.90 150.52%	58.00 77.42%
8,000	35.68	89.56 151.01%	65.50 83.58%
9,000	38.67	97.22 151.42%	73.00 88.78%
10,000	41.66	104.89 151.77%	80.50 93.23%
11,000	44.65	114.51 156.45%	97.50 118.37%
12,000	47.64	124.12 160.54%	114.50 140.34%
13,000	50.63	133.74 164.15%	131.50 159.73%
14,000	53.62	143.36 167.36%	148.50 176.95%
15,000	56.61	152.97 170.22%	165.50 192.35%
16,000	59.60	162.59 172.80%	182.50 206.21%
17,000	62.59	172.21 175.14%	199.50 218.74%
18,000	65.58	181.82 177.26%	216.50 230.13%
19,000	68.57	191.44 179.19%	233.50 240.53%
20,000	71.56	201.06 180.96%	250.50 250.06%
25,000	86.51	249.14 187.99%	335.50 287.82%
30,000	101.46	297.23 192.95%	420.50 314.45%
35,000	116.41	345.31 196.64%	505.50 334.24%
40,000	131.36	393.40 199.48%	590.50 349.53%
45,000	146.31	441.48 201.74%	675.50 361.69%
50,000	161.26	489.57 203.59%	760.50 371.60%
75,000	236.01	729.99 209.31%	1,185.50 402.31%
100,000	310.76	970.42 212.27%	1,610.50 418.25%

Payson Water Company  
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Pierce Option 2  
Adopt rate consolidation, change breakovers

**GERONIMO ESTATES**  
**Typical Bill Analysis for United System**  
General Service 5/8 x 3/4-Inch Meter

Company Proposed	Gallons	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
Average Usage	1,490	\$ 18.88	\$ 45.20	\$ 26.33	139.46%
Median Usage	700	\$ 17.35	\$ 42.04	\$ 24.69	142.29%
<b>Staff Recommended</b>					
Average Usage	1,490	\$ 18.88	\$ 28.96	\$ 10.09	53.43%
Median Usage	700	\$ 17.35	\$ 25.80	\$ 8.45	48.69%

Present & Proposed Rates (Without Taxes)  
General Service 5/8 x 3/4-Inch Meter

Gallons Consumption	Present Rates		Company Proposed Rates		Staff Recommended Rates	
	5/8"		5/8"		5/8"	
	Minimum Charge	1st Tier Rate	Minimum Charge	1st Tier Rate	Minimum Charge	1st Tier Rate
	\$16.00	\$1.9300	\$39.24	\$4.0000	\$23.00	\$4.0000
	1st Tier Breakover 4,000	2nd Tier Rate \$2.990	1st Tier Breakover 3,000	2nd Tier Rate \$7.664	1st Tier Breakover 5,000	2nd Tier Rate \$7.500
	2nd Tier Breakover 10,000	3rd Tier Rate \$2.990	2nd Tier Breakover 10,000	3rd Tier Rate \$9.617	2nd Tier Breakover 10,000	3rd Tier Rate \$17.000
	Typical Bill		Typical Bill	% Increase	Typical Bill	% Increase
-	\$ 16.00		\$ 39.24	145.25%	\$ 23.00	43.75%
1,000	17.93		43.24	141.16%	27.00	50.59%
2,000	19.86		47.24	137.87%	31.00	56.09%
3,000	21.79		51.24	135.15%	35.00	60.62%
4,000	23.72		58.90	148.33%	39.00	64.42%
5,000	26.71		66.57	149.23%	43.00	60.99%
6,000	29.70		74.23	149.94%	50.50	70.03%
7,000	32.69		81.90	150.52%	58.00	77.42%
8,000	35.68		89.56	151.01%	65.50	83.58%
9,000	38.67		97.22	151.42%	73.00	88.78%
10,000	41.66		104.89	151.77%	80.50	93.23%
11,000	44.65		114.51	156.45%	97.50	118.37%
12,000	47.64		124.12	160.54%	114.50	140.34%
13,000	50.63		133.74	164.15%	131.50	159.73%
14,000	53.62		143.36	167.36%	148.50	176.95%
15,000	56.61		152.97	170.22%	165.50	192.35%
16,000	59.60		162.59	172.80%	182.50	206.21%
17,000	62.59		172.21	175.14%	199.50	218.74%
18,000	65.58		181.82	177.26%	216.50	230.13%
19,000	68.57		191.44	179.19%	233.50	240.53%
20,000	71.56		201.06	180.96%	250.50	250.06%
25,000	86.51		249.14	187.99%	335.50	287.82%
30,000	101.46		297.23	192.95%	420.50	314.45%
35,000	116.41		345.31	196.64%	505.50	334.24%
40,000	131.36		393.40	199.48%	590.50	349.53%
45,000	146.31		441.48	201.74%	675.50	361.69%
50,000	161.26		489.57	203.59%	760.50	371.60%
75,000	236.01		729.99	209.31%	1,185.50	402.31%
100,000	310.76		970.42	212.27%	1,610.50	418.25%

Payson Water Company  
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Pierce Option 2  
Adopt rate consolidation, change breakovers

**MESA DEL CABALLO**  
**Typical Bill Analysis for United System**  
General Service 5/8 x 3/4-Inch Meter

Company Proposed	Gallons	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
Average Usage	2,998	\$ 21.79	\$ 51.23	\$ 29.45	135.16%
Median Usage	2,500	\$ 20.83	\$ 49.24	\$ 28.42	136.45%
<b>Staff Recommended</b>					
Average Usage	2,998	\$ 21.79	\$ 34.99	\$ 13.21	60.62%
Median Usage	2,500	\$ 20.83	\$ 33.00	\$ 12.18	58.46%

**Present & Proposed Rates (Without Taxes)**  
General Service 5/8 x 3/4-Inch Meter

Gallons Consumption	Present Rates	Company Proposed Rates	Staff Recommended Rates
	5/8"	5/8"	5/8"
	Minimum Charge \$16.00	Minimum Charge \$39.24	Minimum Charge \$23.00
	1st Tier Rate \$1.9300	1st Tier Rate \$4.0000	1st Tier Rate \$4.0000
	1st Tier Breakover 4,000	1st Tier Breakover 3,000	1st Tier Breakover 5,000
	2nd Tier Rate \$2.990	2nd Tier Rate \$7.664	2nd Tier Rate \$7.500
	2nd Tier Breakover 10,000	2nd Tier Breakover 10,000	2nd Tier Breakover 10,000
	3rd Tier Rate \$2.990	3rd Tier Rate \$9.617	3rd Tier Rate \$17.000
	Typical Bill	Typical Bill	% Increase
-	\$ 16.00	\$ 39.24	145.25%
1,000	17.93	43.24	141.16%
2,000	19.86	47.24	137.87%
3,000	21.79	51.24	135.15%
4,000	23.72	58.90	148.33%
5,000	26.71	66.57	149.23%
6,000	29.70	74.23	149.94%
7,000	32.69	81.90	150.52%
8,000	35.68	89.56	151.01%
9,000	38.67	97.22	151.42%
10,000	41.66	104.89	151.77%
11,000	44.65	114.51	156.45%
12,000	47.64	124.12	160.54%
13,000	50.63	133.74	164.15%
14,000	53.62	143.36	167.36%
15,000	56.61	152.97	170.22%
16,000	59.60	162.59	172.80%
17,000	62.59	172.21	175.14%
18,000	65.58	181.82	177.26%
19,000	68.57	191.44	179.19%
20,000	71.56	201.06	180.96%
25,000	86.51	249.14	187.99%
30,000	101.46	297.23	192.95%
35,000	116.41	345.31	196.64%
40,000	131.36	393.40	199.48%
45,000	146.31	441.48	201.74%
50,000	161.26	489.57	203.59%
75,000	236.01	729.99	209.31%
100,000	310.76	970.42	212.27%

Payson Water Company  
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Pierce Option 2  
Adopt rate consolidation, change breakovers

**MESA DEL CABALLO**  
**Typical Bill Analysis for United System**  
General Service 1-Inch Meter

Company Proposed	Gallons	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
Average Usage	2,667	\$ 26.43	\$ 108.76	\$ 82.33	311.54%
Median Usage	2,500	\$ 26.11	\$ 108.09	\$ 81.99	314.06%
<b>Staff Recommended</b>					
Average Usage	2,667	\$ 26.43	\$ 80.00	\$ 53.58	202.73%
Median Usage	2,500	\$ 26.11	\$ 78.75	\$ 52.65	201.67%

**Present & Proposed Rates (Without Taxes)**  
General Service 1-Inch Meter

Gallons Consumption	Present Rates		Company Proposed Rates		Staff Recommended Rates	
	1"		1"		1"	
	Minimum Charge	\$21.28	Minimum Charge	\$98.09	Minimum Charge	60.00
	1st Tier Rate	\$1.9300	1st Tier Rate	\$4.0000	1st Tier Rate	\$7.500
	1st Tier Breakover	4,000	1st Tier Breakover	15,000	1st Tier Breakover	11,000
	2nd Tier Rate	\$2.990	2nd Tier Rate	\$7.664	2nd Tier Rate	\$17.000
	2nd Tier Breakover	99,999,999	2nd Tier Breakover	99,999,999	2nd Tier Breakover	99,999,999
	3rd Tier Rate	\$2.990	3rd Tier Rate	\$9.617	3rd Tier Rate	\$17.000
	Typical Bill		Typical Bill	% Increase	Typical Bill	% Increase
-	\$ 21.28		\$ 98.09	360.95%	\$ 60.00	181.95%
1,000	23.21		102.09	339.85%	67.50	190.82%
2,000	25.14		106.09	322.00%	75.00	198.33%
3,000	27.07		110.09	306.69%	82.50	204.77%
4,000	29.00		114.09	293.41%	90.00	210.34%
5,000	31.99		118.09	269.15%	97.50	204.78%
6,000	34.98		122.09	249.03%	105.00	200.17%
7,000	37.97		126.09	232.08%	112.50	196.29%
8,000	40.96		130.09	217.60%	120.00	192.97%
9,000	43.95		134.09	205.10%	127.50	190.10%
10,000	46.94		138.09	194.18%	135.00	187.60%
11,000	49.93		142.09	184.58%	142.50	185.40%
12,000	52.92		146.09	176.06%	159.50	201.40%
13,000	55.91		150.09	168.45%	176.50	215.69%
14,000	58.90		154.09	161.61%	193.50	228.52%
15,000	61.89		158.09	155.44%	210.50	240.12%
16,000	64.88		165.75	155.48%	227.50	250.65%
17,000	67.87		173.42	155.51%	244.50	260.25%
18,000	70.86		181.08	155.55%	261.50	269.04%
19,000	73.85		188.75	155.58%	278.50	277.12%
20,000	76.84		196.41	155.61%	295.50	284.57%
25,000	91.79		234.73	155.73%	380.50	314.53%
30,000	106.74		273.05	155.81%	465.50	336.11%
35,000	121.69		311.37	155.87%	550.50	352.38%
40,000	136.64		349.69	155.92%	635.50	365.09%
45,000	151.59		388.01	155.96%	720.50	375.30%
50,000	166.54		426.33	155.99%	805.50	383.67%
75,000	241.29		617.93	156.09%	1,230.50	409.97%
100,000	316.04		809.53	156.15%	1,655.50	423.83%

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Pierce Option 2  
Adopt rate consolidation, change breakovers

**WHISPERING PINES**  
**Typical Bill Analysis for United System**  
General Service 5/8 x 3/4-Inch Meter

Company Proposed	Gallons	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
Average Usage	2,788	\$ 21.38	\$ 50.39	\$ 29.01	135.69%
Median Usage	500	\$ 21.79	\$ 51.24	\$ 29.45	135.15%

Staff Recommended

Average Usage	2,788	\$ 21.38	\$ 34.15	\$ 12.77	59.73%
Median Usage	500	\$ 21.79	\$ 35.00	\$ 13.21	60.62%

Present & Proposed Rates (Without Taxes)  
General Service 5/8 x 3/4-Inch Meter

Gallons Consumption	Present Rates	Company Proposed Rates	Staff Recommended Rates
	5/8"	5/8"	5/8"
	Typical Bill	Typical Bill	Typical Bill
	\$ 16.00	\$ 39.24	\$ 23.00
1,000	17.93	43.24	27.00
2,000	19.86	47.24	31.00
3,000	21.79	51.24	35.00
4,000	23.72	58.90	39.00
5,000	26.71	66.57	43.00
6,000	29.70	74.23	50.50
7,000	32.69	81.90	58.00
8,000	35.68	89.56	65.50
9,000	38.67	97.22	73.00
10,000	41.66	104.89	80.50
11,000	44.65	114.51	97.50
12,000	47.64	124.12	114.50
13,000	50.63	133.74	131.50
14,000	53.62	143.36	148.50
15,000	56.61	152.97	165.50
16,000	59.60	162.59	182.50
17,000	62.59	172.21	199.50
18,000	65.58	181.82	216.50
19,000	68.57	191.44	233.50
20,000	71.56	201.06	250.50
25,000	86.51	249.14	335.50
30,000	101.46	297.23	420.50
35,000	116.41	345.31	505.50
40,000	131.36	393.40	590.50
45,000	146.31	441.48	675.50
50,000	161.26	489.57	760.50
75,000	236.01	729.99	1,185.50
100,000	310.76	970.42	1,610.50

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Pierce Option 2  
Adopt rate consolidation, change breakovers

**WHISPERING PINES**  
**Typical Bill Analysis for United System**  
General Service 1-Inch Meter

Company Proposed	Gallons	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
Average Usage	6,150	\$ 35.43	\$ 122.69	\$ 87.26	246.30%
Median Usage	6,000	\$ 34.98	\$ 110.09	\$ 75.11	214.72%
<b>Staff Recommended</b>					
Average Usage	6,150	\$ 35.43	\$ 106.13	\$ 70.70	199.55%
Median Usage	6,000	\$ 34.98	\$ 105.00	\$ 70.02	200.17%

**Present & Proposed Rates (Without Taxes)**  
General Service 1-Inch Meter

Gallons Consumption	Present Rates		Company Proposed Rates		Staff Recommended Rates	
	1"		1"		1"	
	Typical Bill		Typical Bill	% Increase	Typical Bill	% Increase
-	\$ 21.28		\$ 98.09	360.95%	\$ 60.00	181.95%
1,000	23.21		102.09	339.85%	67.50	190.82%
2,000	25.14		106.09	322.00%	75.00	198.33%
3,000	27.07		110.09	306.69%	82.50	204.77%
4,000	29.00		114.09	293.41%	90.00	210.34%
5,000	31.99		118.09	269.15%	97.50	204.78%
6,000	34.98		122.09	249.03%	105.00	200.17%
7,000	37.97		126.09	232.08%	112.50	196.29%
8,000	40.96		130.09	217.60%	120.00	192.97%
6,150	35.43		122.69	246.30%	106.13	199.55%
10,000	46.94		138.09	194.18%	135.00	187.60%
11,000	49.93		142.09	184.58%	142.50	185.40%
12,000	52.92		146.09	176.06%	159.50	201.40%
13,000	55.91		150.09	168.45%	176.50	215.69%
14,000	58.90		154.09	161.61%	193.50	228.52%
15,000	61.89		158.09	155.44%	210.50	240.12%
16,000	64.88		165.75	155.48%	227.50	250.65%
17,000	67.87		173.42	155.51%	244.50	260.25%
18,000	70.86		181.08	155.55%	261.50	269.04%
19,000	73.85		188.75	155.58%	278.50	277.12%
20,000	76.84		196.41	155.61%	295.50	284.57%
25,000	91.79		234.73	155.73%	380.50	314.53%
30,000	106.74		273.05	155.81%	465.50	336.11%
35,000	121.69		311.37	155.87%	550.50	352.38%
40,000	136.64		349.69	155.92%	635.50	365.09%
45,000	151.59		388.01	155.96%	720.50	375.30%
50,000	166.54		426.33	155.99%	805.50	383.67%
75,000	241.29		617.93	156.09%	1,230.50	409.97%
100,000	316.04		809.53	156.15%	1,655.50	423.83%



Payson Water Company  
Docket No. W-03514A-13-0111  
Test Year Ended: December 31, 2012

Pierce Option 2  
Adopt rate consolidation, change breakovers

**DEER CREEK**  
**Typical Bill Analysis for United System**  
General Service 5/8 x 3/4-Inch Meter

Company Proposed	Gallons	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
Average Usage	4,323	\$ 24.69	\$ 61.38	\$ 36.69	148.64%
Median Usage	2,500	\$ 20.83	\$ 49.24	\$ 28.42	136.45%

<b>Staff Recommended</b>					
Average Usage	4,323	\$ 24.69	\$ 40.29	\$ 15.61	63.22%
Median Usage	2,500	\$ 20.83	\$ 33.00	\$ 12.18	58.46%

**Present & Proposed Rates (Without Taxes)**  
General Service 5/8 x 3/4-Inch Meter

Gallons Consumption	Present Rates	Company Proposed Rates	Staff Recommended Rates
	5/8"	5/8"	5/8"
	Minimum Charge \$16.00	Minimum Charge \$39.24	Minimum Charge \$23.00
	1st Tier Rate \$1.9300	1st Tier Rate \$4.0000	1st Tier Rate \$4.0000
	1st Tier Breakover 4,000	1st Tier Breakover 3,000	1st Tier Breakover 5,000
	2nd Tier Rate \$2.990	2nd Tier Rate \$7.664	2nd Tier Rate \$7.500
	2nd Tier Breakover 10,000	2nd Tier Breakover 10,000	2nd Tier Breakover 10,000
	3rd Tier Rate \$2.990	3rd Tier Rate \$9.617	3rd Tier Rate \$17.000
	Typical Bill	Typical Bill	% Increase
-	\$ 16.00	\$ 39.24	145.25%
1,000	17.93	43.24	141.16%
2,000	19.86	47.24	137.87%
3,000	21.79	51.24	135.15%
4,000	23.72	58.90	148.33%
5,000	26.71	66.57	149.23%
6,000	29.70	74.23	149.94%
7,000	32.69	81.90	150.52%
8,000	35.68	89.56	151.01%
9,000	38.67	97.22	151.42%
10,000	41.66	104.89	151.77%
11,000	44.65	114.51	156.45%
12,000	47.64	124.12	160.54%
13,000	50.63	133.74	164.15%
14,000	53.62	143.36	167.36%
15,000	56.61	152.97	170.22%
16,000	59.60	162.59	172.80%
17,000	62.59	172.21	175.14%
18,000	65.58	181.82	177.26%
19,000	68.57	191.44	179.19%
20,000	71.56	201.06	180.96%
25,000	86.51	249.14	187.99%
30,000	101.46	297.23	192.95%
35,000	116.41	345.31	196.64%
40,000	131.36	393.40	199.48%
45,000	146.31	441.48	201.74%
50,000	161.26	489.57	203.59%
75,000	236.01	729.99	209.31%
100,000	310.76	970.42	212.27%

Payson Water Company  
Docket No. W-03514A-13-0111  
Test Year Ended: December 31, 2012

Pierce Option 1  
Retain current rate structure and forego consolidating rates

DEER CREEK  
Typical Bill Analysis for United System  
General Service 3/4-Inch Meter

Company Proposed	Gallons	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
Average Usage	7,224	\$ 33.36	\$ 103.22	\$ 69.86	209.42%
Median Usage	6,500	\$ 31.20	\$ 97.67	\$ 66.48	213.11%
Staff Recommended					
Average Usage	7,224	\$ 33.36	\$ 72.68	\$ 39.32	117.87%
Median Usage	6,500	\$ 31.20	\$ 67.25	\$ 36.06	115.58%

Present & Proposed Rates (Without Taxes)  
General Service 3/4-Inch Meter

	Present Rates		Company Proposed Rates		Staff Recommended Rates	
	3/4"		3/4"		3/4"	
	Minimum Charge	\$16.00	Minimum Charge	\$58.85	Minimum Charge	36.00
	1st Tier Rate	\$1.9300	1st Tier Rate	\$4.0000	1st Tier Rate	\$4.0000
	1st Tier Breakover	4,000	1st Tier Breakover	3,000	1st Tier Breakover	5,000
	2nd Tier Rate	\$2.990	2nd Tier Rate	\$7.664	2nd Tier Rate	\$7.500
	2nd Tier Breakover	10,000	2nd Tier Breakover	10,000	2nd Tier Breakover	10,000
	3rd Tier Rate	\$2.990	3rd Tier Rate	\$9.617	3rd Tier Rate	\$17.000
Gallons Consumption	Typical Bill		Typical Bill	% Increase	Typical Bill	% Increase
-	\$ 16.00		\$ 58.85	267.81%	\$ 36.00	125.00%
1,000	17.93		62.85	250.53%	40.00	123.09%
2,000	19.86		66.85	236.61%	44.00	121.55%
3,000	21.79		70.85	225.15%	48.00	120.28%
4,000	23.72		78.51	231.00%	52.00	119.22%
5,000	26.71		86.18	222.64%	56.00	109.66%
6,000	29.70		93.84	215.97%	63.50	113.80%
7,000	32.69		101.51	210.51%	71.00	117.19%
8,000	35.68		109.17	205.97%	78.50	120.01%
9,000	38.67		116.83	202.13%	86.00	122.39%
10,000	41.66		124.50	198.84%	93.50	124.44%
11,000	44.65		134.12	200.37%	110.50	147.48%
12,000	47.64		143.73	201.70%	127.50	167.63%
13,000	50.63		153.35	202.88%	144.50	185.40%
14,000	53.62		162.97	203.93%	161.50	201.19%
15,000	56.61		172.58	204.86%	178.50	215.32%
16,000	59.60		182.20	205.70%	195.50	228.02%
17,000	62.59		191.82	206.47%	212.50	239.51%
18,000	65.58		201.43	207.16%	229.50	249.95%
19,000	68.57		211.05	207.79%	246.50	259.49%
20,000	71.56		220.67	208.37%	263.50	268.22%
25,000	86.51		268.75	210.66%	348.50	302.84%
30,000	101.46		316.84	212.28%	433.50	327.26%
35,000	116.41		364.92	213.48%	518.50	345.41%
40,000	131.36		413.01	214.41%	603.50	359.42%
45,000	146.31		461.09	215.15%	688.50	370.58%
50,000	161.26		509.18	215.75%	773.50	379.66%
75,000	236.01		749.60	217.61%	1,198.50	407.82%
100,000	310.76		990.03	218.58%	1,623.50	422.43%

Payson Water Company  
Docket No. W-03514A-13-0111  
Test Year Ended: December 31, 2012

Pierce Option 2  
Adopt rate consolidation, change breakovers

DEER CREEK  
Typical Bill Analysis for United System  
General Service 1-Inch Meter

Company Proposed	Gallons	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
Average Usage	250	\$ 21.76	\$ 99.09	\$ 77.33	355.32%
Median Usage	500	\$ 22.25	\$ 100.09	\$ 77.85	349.94%

Staff Recommended

Average Usage	250	\$ 21.76	\$ 61.88	\$ 40.11	184.32%
Median Usage	500	\$ 22.25	\$ 63.75	\$ 41.51	186.58%

Present & Proposed Rates (Without Taxes)  
General Service 3/4-Inch Meter

	Present Rates		Company Proposed Rates		Staff Recommended Rates	
	1"		1"		1"	
	Minimum Charge	\$21.28	Minimum Charge	\$98.09	Minimum Charge	60.00
	1st Tier Rate	\$1.9300	1st Tier Rate	\$4.0000	1st Tier Rate	\$7.5000
	1st Tier Breakover	4,000	1st Tier Breakover	15,000	1st Tier Breakover	11,000
	2nd Tier Rate	\$2.990	2nd Tier Rate	\$7.664	2nd Tier Rate	\$7.500
	2nd Tier Breakover	10,000	2nd Tier Breakover	99,999,999	2nd Tier Breakover	99,999,999
	3rd Tier Rate	\$2.990	3rd Tier Rate	\$9.617	3rd Tier Rate	\$17.000
Gallons Consumption	Typical Bill		Typical Bill	% Increase	Typical Bill	% Increase
-	\$ 21.28		\$ 98.09	360.95%	\$ 60.00	181.95%
1,000	23.21		102.09	339.85%	67.50	190.82%
2,000	25.14		106.09	322.00%	75.00	198.33%
3,000	27.07		110.09	306.69%	82.50	204.77%
4,000	29.00		114.09	293.41%	90.00	210.34%
5,000	31.99		118.09	269.15%	97.50	204.78%
6,000	34.98		122.09	249.03%	105.00	200.17%
7,000	37.97		126.09	232.08%	112.50	196.29%
8,000	40.96		130.09	217.60%	120.00	192.97%
9,000	43.95		134.09	205.10%	127.50	190.10%
10,000	46.94		138.09	194.18%	135.00	187.60%
11,000	49.93		142.09	184.58%	142.50	185.40%
12,000	52.92		146.09	176.06%	150.00	183.45%
13,000	55.91		150.09	168.45%	157.50	181.70%
14,000	58.90		154.09	161.61%	165.00	180.14%
15,000	61.89		158.09	155.44%	172.50	178.72%
16,000	64.88		165.75	155.48%	180.00	177.44%
17,000	67.87		173.42	155.51%	187.50	176.26%
18,000	70.86		181.08	155.55%	195.00	175.19%
19,000	73.85		188.75	155.58%	202.50	174.20%
20,000	76.84		196.41	155.61%	210.00	173.30%
25,000	91.79		234.73	155.73%	247.50	169.64%
30,000	106.74		273.05	155.81%	285.00	167.00%
35,000	121.69		311.37	155.87%	322.50	165.02%
40,000	136.64		349.69	155.92%	360.00	163.47%
45,000	151.59		388.01	155.96%	397.50	162.22%
50,000	166.54		426.33	155.99%	435.00	161.20%
75,000	241.29		617.93	156.09%	622.50	157.99%
100,000	316.04		809.53	156.15%	810.00	156.30%

Payson Water Company  
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Pierce Option 2  
Adopt rate consolidation, change breakovers

**GISELA**  
**Typical Bill Analysis for C & S System**  
General Service 5/8 x 3/4-Inch Meter

Company Proposed	Gallons	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
Average Usage	6,964	\$ 27.31	\$ 81.62	\$ 54.31	198.90%
Median Usage	4,500	\$ 23.66	\$ 62.74	\$ 39.08	165.16%
Staff Recommended					
Average Usage	6,964	\$ 27.31	\$ 57.73	\$ 30.42	111.41%
Median Usage	4,500	\$ 23.66	\$ 41.00	\$ 17.34	73.29%

Present & Proposed Rates (Without Taxes)  
General Service 5/8 x 3/4-Inch Meter

Gallons Consumption	Present Rates		Company Proposed Rates		Staff Recommended Rates	
	5/8"		5/8"		5/8"	
	Minimum Charge	\$17.00	Minimum Charge	\$39.24	Minimum Charge	\$ 23.00
	1st Tier Rate	\$1.4800	1st Tier Rate	\$4.0000	1st Tier Rate	\$4.0000
	1st Tier Breakover	4,000	1st Tier Breakover	3,000	1st Tier Breakover	5,000
	2nd Tier Rate	\$1.480	2nd Tier Rate	\$7.664	2nd Tier Rate	\$7.500
	2nd Tier Breakover	4,000	2nd Tier Breakover	10,000	2nd Tier Breakover	10,000
	3rd Tier Rate	\$1.480	3rd Tier Rate	\$9.617	3rd Tier Rate	\$17.000
	Typical Bill		Typical Bill	% Increase	Typical Bill	% Increase
-	\$ 17.00		\$ 39.24	130.82%	\$ 23.00	35.29%
1,000	18.48		43.24	133.98%	27.00	46.10%
2,000	19.96		47.24	136.67%	31.00	55.31%
3,000	21.44		51.24	138.99%	35.00	63.25%
4,000	22.92		58.90	157.00%	39.00	70.16%
5,000	24.40		66.57	172.82%	43.00	76.23%
6,000	25.88		74.23	186.83%	50.50	95.13%
7,000	27.36		81.90	199.33%	58.00	111.99%
8,000	28.84		89.56	210.54%	65.50	127.12%
9,000	30.32		97.22	220.66%	73.00	140.77%
10,000	31.80		104.89	229.84%	80.50	153.14%
11,000	33.28		114.51	244.07%	97.50	192.97%
12,000	34.76		124.12	257.08%	114.50	229.40%
13,000	36.24		133.74	269.04%	131.50	262.86%
14,000	37.72		143.36	280.05%	148.50	293.69%
15,000	39.20		152.97	290.24%	165.50	322.19%
16,000	40.68		162.59	299.68%	182.50	348.62%
17,000	42.16		172.21	308.46%	199.50	373.20%
18,000	43.64		181.82	316.65%	216.50	396.10%
19,000	45.12		191.44	324.29%	233.50	417.51%
20,000	46.60		201.06	331.45%	250.50	437.55%
25,000	54.00		249.14	361.38%	335.50	521.30%
30,000	61.40		297.23	384.08%	420.50	584.85%
35,000	68.80		345.31	401.91%	505.50	634.74%
40,000	76.20		393.40	416.27%	590.50	674.93%
45,000	83.60		441.48	428.09%	675.50	708.01%
50,000	91.00		489.57	437.99%	760.50	735.71%
75,000	128.00		729.99	470.31%	1,185.50	826.17%
100,000	165.00		970.42	488.13%	1,610.50	876.06%

Payson Water Company  
Docket No. W-03514A-13-0111  
Test Year Ended: December 31, 2012

Pierce Option 2  
Adopt rate consolidation, change breakovers

**GISELA**  
**Typical Bill Analysis for C&S System**  
General Service 1-Inch Meter

Company Proposed	Gallons	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
Average Usage	4,459	\$ 49.10	\$ 115.93	\$ 66.83	136.11%
Median Usage	3,500	\$ 47.68	\$ 112.09	\$ 64.41	135.09%
<b>Staff Recommended</b>					
Average Usage	4,459	\$ 49.10	\$ 93.44	\$ 44.34	90.31%
Median Usage	3,500	\$ 47.68	\$ 86.25	\$ 38.57	80.89%

**Present & Proposed Rates (Without Taxes)**  
General Service 1-Inch Meter

Gallons Consumption	Present Rates		Company Proposed Rates		Staff Recommended Rates	
	1"	1"	1"	1"	1"	1"
	Minimum Charge	\$42.50	Minimum Charge	\$98.09	Minimum Charge	60.00
	1st Tier Rate	\$1.4800	1st Tier Rate	\$4.0000	1st Tier Rate	\$7.500
	1st Tier Breakover	4,000	1st Tier Breakover	15,000	1st Tier Breakover	15,000
	2nd Tier Rate	\$1.480	2nd Tier Rate	\$7.664	2nd Tier Rate	\$17.000
	2nd Tier Breakover	99,999,999	2nd Tier Breakover	99,999,999	2nd Tier Breakover	99,999,999
	3rd Tier Rate	\$1.480	3rd Tier Rate	\$9.617	3rd Tier Rate	\$17.000
	Typical Bill		Typical Bill	% Increase	Typical Bill	% Increase
-	\$ 42.50		\$ 98.09	130.80%	\$ 60.00	41.18%
1,000	43.98		102.09	132.13%	67.50	53.48%
2,000	45.46		106.09	133.37%	75.00	64.98%
3,000	46.94		110.09	134.53%	82.50	75.76%
4,000	48.42		114.09	135.63%	90.00	85.87%
5,000	49.90		118.09	136.65%	97.50	95.39%
6,000	51.38		122.09	137.62%	105.00	104.36%
7,000	52.86		126.09	138.54%	112.50	112.83%
8,000	54.34		130.09	139.40%	120.00	120.83%
9,000	55.82		134.09	140.22%	127.50	128.41%
10,000	57.30		138.09	140.99%	135.00	135.60%
11,000	58.78		142.09	141.73%	142.50	142.43%
12,000	60.26		146.09	142.43%	150.00	148.92%
13,000	61.74		150.09	143.10%	157.50	155.10%
14,000	63.22		154.09	143.74%	165.00	160.99%
15,000	64.70		158.09	144.34%	172.50	166.62%
16,000	66.18		165.75	150.46%	189.50	186.34%
17,000	67.66		173.42	156.31%	206.50	205.20%
18,000	69.14		181.08	161.91%	223.50	223.26%
19,000	70.62		188.75	167.27%	240.50	240.56%
20,000	72.10		196.41	172.41%	257.50	257.14%
25,000	79.50		234.73	195.26%	342.50	330.82%
30,000	86.90		273.05	214.21%	427.50	391.94%
35,000	94.30		311.37	230.19%	512.50	443.48%
40,000	101.70		349.69	243.84%	597.50	487.51%
45,000	109.10		388.01	255.65%	682.50	525.57%
50,000	116.50		426.33	265.95%	767.50	558.80%
75,000	153.50		617.93	302.56%	1,192.50	676.87%
100,000	190.50		809.53	324.95%	1,617.50	749.08%

## PIERCE – OPTION NO. 3

Increase Monthly Customer Charge & Decrease  
Commodity Charge

\$25 Monthly Customer Charge

Payson Water Company  
Docket No. W-03514A-13-0111  
Test Year Ended: December 31, 2012

Pierce Option 3  
Increase monthly customer charge, decrease commodity charge

**MEAD'S RANCH**  
**Typical Bill Analysis for United System**  
General Service 5/8 x 3/4-Inch Meter

Company Proposed	Gallons	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
Average Usage	985	\$ 17.90	\$ 43.18	\$ 25.28	141.21%
Median Usage	500	\$ 16.97	\$ 41.24	\$ 24.28	143.09%

Staff Recommended

Average Usage	985	\$ 17.90	\$ 28.45	\$ 10.55	58.92%
Median Usage	500	\$ 16.97	\$ 26.75	\$ 9.79	57.68%

Present & Proposed Rates (Without Taxes)  
General Service 5/8 x 3/4-Inch Meter

Gallons Consumption	Present Rates	Company Proposed Rates	Staff Recommended Rates
	5/8"	5/8"	5/8"
	Minimum Charge \$16.00 1st Tier Rate \$1.9300 1st Tier Breakover 4,000 2nd Tier Rate \$1.930 2nd Tier Breakover 4,000 3rd Tier Rate \$2.990	Minimum Charge \$39.24 1st Tier Rate \$4.0000 1st Tier Breakover 3,000 2nd Tier Rate \$7.664 2nd Tier Breakover 10,000 3rd Tier Rate \$9.617	Minimum Charge \$25.00 1st Tier Rate \$3.5000 1st Tier Breakover 3,000 2nd Tier Rate \$5.500 2nd Tier Breakover 10,000 3rd Tier Rate \$15.300
	Typical Bill	Typical Bill	Typical Bill
	% Increase	% Increase	% Increase
-	\$ 16.00	\$ 39.24	\$ 25.00
1,000	17.93	43.24	28.50
2,000	19.86	47.24	32.00
3,000	21.79	51.24	35.50
4,000	23.72	58.90	41.00
5,000	26.71	66.57	46.50
6,000	29.70	74.23	52.00
7,000	32.69	81.90	57.50
8,000	35.68	89.56	63.00
9,000	38.67	97.22	68.50
10,000	41.66	104.89	74.00
11,000	44.65	114.51	89.30
12,000	47.64	124.12	104.60
13,000	50.63	133.74	119.90
14,000	53.62	143.36	135.20
15,000	56.61	152.97	150.50
16,000	59.60	162.59	165.80
17,000	62.59	172.21	181.10
18,000	65.58	181.82	196.40
19,000	68.57	191.44	211.70
20,000	71.56	201.06	227.00
25,000	86.51	249.14	303.50
30,000	101.46	297.23	380.00
35,000	116.41	345.31	456.50
40,000	131.36	393.40	533.00
45,000	146.31	441.48	609.50
50,000	161.26	489.57	686.00
75,000	236.01	729.99	1,068.50
100,000	310.76	970.42	1,451.00

Payson Water Company  
Docket No. W-03514A-13-0111  
Test Year Ended: December 31, 2012

Pierce Option 3  
Increase monthly customer charge, decrease commodity charge

**EAST VERDE ESTATES**  
**Typical Bill Analysis for United System**  
General Service 5/8 x 3/4-Inch Meter

Company Proposed	Gallons	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
Average Usage	2,319	\$ 20.48	\$ 48.52	\$ 28.04	136.94%
Median Usage	2,500	\$ 20.83	\$ 49.24	\$ 28.42	136.45%
<b>Staff Recommended</b>					
Average Usage	2,319	\$ 20.48	\$ 33.12	\$ 12.64	61.74%
Median Usage	2,500	\$ 20.83	\$ 33.75	\$ 12.93	62.06%

**Present & Proposed Rates (Without Taxes)**  
General Service 5/8 x 3/4-Inch Meter

Gallons Consumption	Present Rates		Company Proposed Rates		Staff Recommended Rates	
	5/8"	5/8"	5/8"	5/8"	5/8"	5/8"
	Minimum Charge	\$16.00	Minimum Charge	\$39.24	Minimum Charge	\$25.00
	1st Tier Rate	\$1.9300	1st Tier Rate	\$4.0000	1st Tier Rate	\$3.5000
	1st Tier Breakover	4,000	1st Tier Breakover	3,000	1st Tier Breakover	3,000
	2nd Tier Rate	\$2.990	2nd Tier Rate	\$7.664	2nd Tier Rate	\$5.500
	2nd Tier Breakover	10,000	2nd Tier Breakover	10,000	2nd Tier Breakover	10,000
	3rd Tier Rate	\$2.990	3rd Tier Rate	\$9.617	3rd Tier Rate	\$15.300
	Typical Bill		Typical Bill	% Increase	Typical Bill	% Increase
-	\$ 16.00		\$ 39.24	145.25%	\$ 25.00	56.25%
1,000	17.93		43.24	141.16%	28.50	58.95%
2,000	19.86		47.24	137.87%	32.00	61.13%
3,000	21.79		51.24	135.15%	35.50	62.92%
4,000	23.72		58.90	148.33%	41.00	72.85%
5,000	26.71		66.57	149.23%	46.50	74.09%
6,000	29.70		74.23	149.94%	52.00	75.08%
7,000	32.69		81.90	150.52%	57.50	75.89%
8,000	35.68		89.56	151.01%	63.00	76.57%
9,000	38.67		97.22	151.42%	68.50	77.14%
10,000	41.66		104.89	151.77%	74.00	77.63%
11,000	44.65		114.51	156.45%	89.30	100.00%
12,000	47.64		124.12	160.54%	104.60	119.56%
13,000	50.63		133.74	164.15%	119.90	136.82%
14,000	53.62		143.36	167.36%	135.20	152.14%
15,000	56.61		152.97	170.22%	150.50	165.85%
16,000	59.60		162.59	172.80%	165.80	178.19%
17,000	62.59		172.21	175.14%	181.10	189.34%
18,000	65.58		181.82	177.26%	196.40	199.48%
19,000	68.57		191.44	179.19%	211.70	208.74%
20,000	71.56		201.06	180.96%	227.00	217.22%
25,000	86.51		249.14	187.99%	303.50	250.83%
30,000	101.46		297.23	192.95%	380.00	274.53%
35,000	116.41		345.31	196.64%	456.50	292.15%
40,000	131.36		393.40	199.48%	533.00	305.76%
45,000	146.31		441.48	201.74%	609.50	316.58%
50,000	161.26		489.57	203.59%	686.00	325.40%
75,000	236.01		729.99	209.31%	1,068.50	352.74%
100,000	310.76		970.42	212.27%	1,451.00	366.92%



Payson Water Company  
Docket No. W-03514A-13-0111  
Test Year Ended: December 31, 2012

Pierce Option 3  
Increase monthly customer charge, decrease commodity charge

**FLOWING SPRINGS**  
**Typical Bill Analysis for United System**  
General Service 5/8 x 3/4-Inch Meter

Company Proposed	Gallons	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
Average Usage	3,193	\$ 22.16	\$ 52.72	\$ 30.56	137.88%
Median Usage	500	\$ 16.97	\$ 41.24	\$ 24.28	143.09%

**Staff Recommended**

Average Usage	3,193	\$ 22.16	\$ 36.56	\$ 14.40	64.97%
Median Usage	500	\$ 16.97	\$ 26.75	\$ 9.79	57.68%

**Present & Proposed Rates (Without Taxes)**  
General Service 5/8 x 3/4-Inch Meter

Gallons Consumption	Present Rates	Company Proposed Rates	Staff Recommended Rates
	5/8"	5/8"	5/8"
	Minimum Charge \$16.00	Minimum Charge \$39.24	Minimum Charge \$25.00
	1st Tier Rate \$1.9300	1st Tier Rate \$4.0000	1st Tier Rate \$3.5000
	1st Tier Breakover 4,000	1st Tier Breakover 3,000	1st Tier Breakover 3,000
	2nd Tier Rate \$2.990	2nd Tier Rate \$7.664	2nd Tier Rate \$5.500
	2nd Tier Breakover 10,000	2nd Tier Breakover 10,000	2nd Tier Breakover 10,000
	3rd Tier Rate \$2.990	3rd Tier Rate \$9.617	3rd Tier Rate \$15.300
	Typical Bill	Typical Bill	% Increase
-	\$ 16.00	\$ 39.24	145.25%
1,000	17.93	43.24	141.16%
2,000	19.86	47.24	137.87%
3,000	21.79	51.24	135.15%
4,000	23.72	58.90	148.33%
5,000	26.71	66.57	149.23%
6,000	29.70	74.23	149.94%
7,000	32.69	81.90	150.52%
8,000	35.68	89.56	151.01%
9,000	38.67	97.22	151.42%
10,000	41.66	104.89	151.77%
11,000	44.65	114.51	156.45%
12,000	47.64	124.12	160.54%
13,000	50.63	133.74	164.15%
14,000	53.62	143.36	167.36%
15,000	56.61	152.97	170.22%
16,000	59.60	162.59	172.80%
17,000	62.59	172.21	175.14%
18,000	65.58	181.82	177.26%
19,000	68.57	191.44	179.19%
20,000	71.56	201.06	180.96%
25,000	86.51	249.14	187.99%
30,000	101.46	297.23	192.95%
35,000	116.41	345.31	196.64%
40,000	131.36	393.40	199.48%
45,000	146.31	441.48	201.74%
50,000	161.26	489.57	203.59%
75,000	236.01	729.99	209.31%
100,000	310.76	970.42	212.27%

Payson Water Company  
Docket No. W-03514A-13-0111  
Test Year Ended: December 31, 2012

Pierce Option 3  
Increase monthly customer charge, decrease commodity charge

**GERONIMO ESTATES**  
**Typical Bill Analysis for United System**  
General Service 5/8 x 3/4-Inch Meter

Company Proposed	Gallons	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
Average Usage	1,490	\$ 18.88	\$ 45.20	\$ 26.33	139.46%
Median Usage	700	\$ 17.35	\$ 42.04	\$ 24.69	142.29%
<b>Staff Recommended</b>					
Average Usage	1,490	\$ 18.88	\$ 30.22	\$ 11.34	60.07%
Median Usage	700	\$ 17.35	\$ 27.45	\$ 10.10	58.20%

**Present & Proposed Rates (Without Taxes)**  
General Service 5/8 x 3/4-Inch Meter

Gallons Consumption	Present Rates	Company Proposed Rates	Staff Recommended Rates
	5/8"	5/8"	5/8"
	Minimum Charge \$16.00	Minimum Charge \$39.24	Minimum Charge \$25.00
	1st Tier Rate \$1.9300	1st Tier Rate \$4.0000	1st Tier Rate \$3.5000
	1st Tier Breakover 4,000	1st Tier Breakover 3,000	1st Tier Breakover 3,000
	2nd Tier Rate \$2.990	2nd Tier Rate \$7.664	2nd Tier Rate \$5.500
	2nd Tier Breakover 10,000	2nd Tier Breakover 10,000	2nd Tier Breakover 10,000
	3rd Tier Rate \$2.990	3rd Tier Rate \$9.617	3rd Tier Rate \$15.300
	Typical Bill	Typical Bill % Increase	Typical Bill % Increase
-	\$ 16.00	\$ 39.24 145.25%	\$ 25.00 56.25%
1,000	17.93	43.24 141.16%	28.50 58.95%
2,000	19.86	47.24 137.87%	32.00 61.13%
3,000	21.79	51.24 135.15%	35.50 62.92%
4,000	23.72	58.90 148.33%	41.00 72.85%
5,000	26.71	66.57 149.23%	46.50 74.09%
6,000	29.70	74.23 149.94%	52.00 75.08%
7,000	32.69	81.90 150.52%	57.50 75.89%
8,000	35.68	89.56 151.01%	63.00 76.57%
9,000	38.67	97.22 151.42%	68.50 77.14%
10,000	41.66	104.89 151.77%	74.00 77.63%
11,000	44.65	114.51 156.45%	89.30 100.00%
12,000	47.64	124.12 160.54%	104.60 119.56%
13,000	50.63	133.74 164.15%	119.90 136.82%
14,000	53.62	143.36 167.36%	135.20 152.14%
15,000	56.61	152.97 170.22%	150.50 165.85%
16,000	59.60	162.59 172.80%	165.80 178.19%
17,000	62.59	172.21 175.14%	181.10 189.34%
18,000	65.58	181.82 177.26%	196.40 199.48%
19,000	68.57	191.44 179.19%	211.70 208.74%
20,000	71.56	201.06 180.96%	227.00 217.22%
25,000	86.51	249.14 187.99%	303.50 250.83%
30,000	101.46	297.23 192.95%	380.00 274.53%
35,000	116.41	345.31 196.64%	456.50 292.15%
40,000	131.36	393.40 199.48%	533.00 305.76%
45,000	146.31	441.48 201.74%	609.50 316.58%
50,000	161.26	489.57 203.59%	686.00 325.40%
75,000	236.01	729.99 209.31%	1,068.50 352.74%
100,000	310.76	970.42 212.27%	1,451.00 366.92%

Payson Water Company  
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Test Year Ended: December 31, 2012

Pierce Option 3  
Increase monthly customer charge, decrease commodity charge

**MESA DEL CABALLO**  
**Typical Bill Analysis for United System**  
General Service 5/8 x 3/4-Inch Meter

Company Proposed	Gallons	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
Average Usage	2,998	\$ 21.79	\$ 51.23	\$ 29.45	135.16%
Median Usage	2,500	\$ 20.83	\$ 49.24	\$ 28.42	136.45%
<b>Staff Recommended</b>					
Average Usage	2,998	\$ 21.79	\$ 35.49	\$ 13.71	62.92%
Median Usage	2,500	\$ 20.83	\$ 33.75	\$ 12.93	62.06%

Present & Proposed Rates (Without Taxes)  
General Service 5/8 x 3/4-Inch Meter

Gallons Consumption	Present Rates		Company Proposed Rates		Staff Recommended Rates	
	5/8"	5/8"	5/8"	5/8"	5/8"	5/8"
	Minimum Charge	\$16.00	Minimum Charge	\$39.24	Minimum Charge	\$25.00
	1st Tier Rate	\$1.9300	1st Tier Rate	\$4.0000	1st Tier Rate	\$3.5000
	1st Tier Breakover	4,000	1st Tier Breakover	3,000	1st Tier Breakover	3,000
	2nd Tier Rate	\$2.990	2nd Tier Rate	\$7.664	2nd Tier Rate	\$5.500
	2nd Tier Breakover	10,000	2nd Tier Breakover	10,000	2nd Tier Breakover	10,000
	3rd Tier Rate	\$2.990	3rd Tier Rate	\$9.617	3rd Tier Rate	\$15.300
	Typical Bill		Typical Bill	% Increase	Typical Bill	% Increase
-	\$ 16.00		\$ 39.24	145.25%	\$ 25.00	56.25%
1,000	17.93		43.24	141.16%	28.50	58.95%
2,000	19.86		47.24	137.87%	32.00	61.13%
3,000	21.79		51.24	135.15%	35.50	62.92%
4,000	23.72		58.90	148.33%	41.00	72.85%
5,000	26.71		66.57	149.23%	46.50	74.09%
6,000	29.70		74.23	149.94%	52.00	75.08%
7,000	32.69		81.90	150.52%	57.50	75.89%
8,000	35.68		89.56	151.01%	63.00	76.57%
9,000	38.67		97.22	151.42%	68.50	77.14%
10,000	41.66		104.89	151.77%	74.00	77.63%
11,000	44.65		114.51	156.45%	89.30	100.00%
12,000	47.64		124.12	160.54%	104.60	119.56%
13,000	50.63		133.74	164.15%	119.90	136.82%
14,000	53.62		143.36	167.36%	135.20	152.14%
15,000	56.61		152.97	170.22%	150.50	165.85%
16,000	59.60		162.59	172.80%	165.80	178.19%
17,000	62.59		172.21	175.14%	181.10	189.34%
18,000	65.58		181.82	177.26%	196.40	199.48%
19,000	68.57		191.44	179.19%	211.70	208.74%
20,000	71.56		201.06	180.96%	227.00	217.22%
25,000	86.51		249.14	187.99%	303.50	250.83%
30,000	101.46		297.23	192.95%	380.00	274.53%
35,000	116.41		345.31	196.64%	456.50	292.15%
40,000	131.36		393.40	199.48%	533.00	305.76%
45,000	146.31		441.48	201.74%	609.50	316.58%
50,000	161.26		489.57	203.59%	686.00	325.40%
75,000	236.01		729.99	209.31%	1,068.50	352.74%
100,000	310.76		970.42	212.27%	1,451.00	366.92%

Payson Water Company  
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Test Year Ended: December 31, 2012

Pierce Option 3  
Increase monthly customer charge, decrease commodity charge

**MESA DEL CABALLO**  
Typical Bill Analysis for United System  
General Service 1-Inch Meter

Company Proposed	Gallons	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
Average Usage	2,667	\$ 26.43	\$ 108.76	\$ 82.33	311.54%
Median Usage	2,500	\$ 26.11	\$ 108.09	\$ 81.99	314.06%
<b>Staff Recommended</b>					
Average Usage	2,667	\$ 26.43	\$ 77.17	\$ 50.74	192.00%
Median Usage	2,500	\$ 26.11	\$ 76.25	\$ 50.15	192.09%

Present & Proposed Rates (Without Taxes)  
General Service 1-Inch Meter

Gallons Consumption	Present Rates	Company Proposed Rates	Staff Recommended Rates
	1"	1"	1"
	Minimum Charge \$21.28	Minimum Charge \$98.09	Minimum Charge 62.50
	1st Tier Rate \$1.9300	1st Tier Rate \$4.0000	1st Tier Rate \$5.500
	1st Tier Breakover 4,000	1st Tier Breakover 15,000	1st Tier Breakover 11,000
	2nd Tier Rate \$2.990	2nd Tier Rate \$7.664	2nd Tier Rate \$15.300
	2nd Tier Breakover 99,999,999	2nd Tier Breakover 99,999,999	2nd Tier Breakover 99,999,999
	3rd Tier Rate \$2.990	3rd Tier Rate \$9.617	3rd Tier Rate \$15.300
	Typical Bill	Typical Bill % Increase	Typical Bill % Increase
-	\$ 21.28	\$ 98.09 360.95%	\$ 62.50 193.70%
1,000	23.21	102.09 339.85%	68.00 192.98%
2,000	25.14	106.09 322.00%	73.50 192.36%
3,000	27.07	110.09 306.69%	79.00 191.84%
4,000	29.00	114.09 293.41%	84.50 191.38%
5,000	31.99	118.09 269.15%	90.00 181.34%
6,000	34.98	122.09 249.03%	95.50 173.01%
7,000	37.97	126.09 232.08%	101.00 166.00%
8,000	40.96	130.09 217.60%	106.50 160.01%
9,000	43.95	134.09 205.10%	112.00 154.84%
10,000	46.94	138.09 194.18%	117.50 150.32%
11,000	49.93	142.09 184.58%	123.00 146.34%
12,000	52.92	146.09 176.06%	138.30 161.34%
13,000	55.91	150.09 168.45%	153.60 174.73%
14,000	58.90	154.09 161.61%	168.90 186.76%
15,000	61.89	158.09 155.44%	184.20 197.62%
16,000	64.88	165.75 155.48%	199.50 207.49%
17,000	67.87	173.42 155.51%	214.80 216.49%
18,000	70.86	181.08 155.55%	230.10 224.72%
19,000	73.85	188.75 155.58%	245.40 232.30%
20,000	76.84	196.41 155.61%	260.70 239.28%
25,000	91.79	234.73 155.73%	337.20 267.36%
30,000	106.74	273.05 155.81%	413.70 287.58%
35,000	121.69	311.37 155.87%	490.20 302.83%
40,000	136.64	349.69 155.92%	566.70 314.74%
45,000	151.59	388.01 155.96%	643.20 324.30%
50,000	166.54	426.33 155.99%	719.70 332.15%
75,000	241.29	617.93 156.09%	1,102.20 356.79%
100,000	316.04	809.53 156.15%	1,484.70 369.78%

Payson Water Company  
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Pierce Option 3  
Increase monthly customer charge, decrease commodity charge

**WHISPERING PINES**  
**Typical Bill Analysis for United System**  
General Service 5/8 x 3/4-Inch Meter

Company Proposed	Gallons	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
Average Usage	2,788	\$ 21.38	\$ 50.39	\$ 29.01	135.69%
Median Usage	500	\$ 21.79	\$ 51.24	\$ 29.45	135.15%

**Staff Recommended**

Average Usage	2,788	\$ 21.38	\$ 34.76	\$ 13.38	62.57%
Median Usage	500	\$ 21.79	\$ 35.50	\$ 13.71	62.92%

**Present & Proposed Rates (Without Taxes)**  
General Service 5/8 x 3/4-Inch Meter

Gallons Consumption	Present Rates	Company Proposed Rates	Staff Recommended Rates
	5/8"	5/8"	5/8"
	Minimum Charge \$16.00	Minimum Charge \$39.24	Minimum Charge \$25.00
	1st Tier Rate \$1.9300	1st Tier Rate \$4.0000	1st Tier Rate \$3.5000
	1st Tier Breakover 4,000	1st Tier Breakover 3,000	1st Tier Breakover 3,000
	2nd Tier Rate \$2.990	2nd Tier Rate \$7.664	2nd Tier Rate \$5.500
	2nd Tier Breakover 10,000	2nd Tier Breakover 10,000	2nd Tier Breakover 10,000
	3rd Tier Rate \$2.990	3rd Tier Rate \$9.617	3rd Tier Rate \$15.300
	Typical Bill	Typical Bill	% Increase
-	\$ 16.00	\$ 39.24	145.25%
1,000	17.93	43.24	141.16%
2,000	19.86	47.24	137.87%
3,000	21.79	51.24	135.15%
4,000	23.72	58.90	148.33%
5,000	26.71	66.57	149.23%
6,000	29.70	74.23	149.94%
7,000	32.69	81.90	150.52%
8,000	35.68	89.56	151.01%
9,000	38.67	97.22	151.42%
10,000	41.66	104.89	151.77%
11,000	44.65	114.51	156.45%
12,000	47.64	124.12	160.54%
13,000	50.63	133.74	164.15%
14,000	53.62	143.36	167.36%
15,000	56.61	152.97	170.22%
16,000	59.60	162.59	172.80%
17,000	62.59	172.21	175.14%
18,000	65.58	181.82	177.26%
19,000	68.57	191.44	179.19%
20,000	71.56	201.06	180.96%
25,000	86.51	249.14	187.99%
30,000	101.46	297.23	192.95%
35,000	116.41	345.31	196.64%
40,000	131.36	393.40	199.48%
45,000	146.31	441.48	201.74%
50,000	161.26	489.57	203.59%
75,000	236.01	729.99	209.31%
100,000	310.76	970.42	212.27%

Payson Water Company  
Docket No. W-03514A-13-0111  
Test Year Ended: December 31, 2012

Pierce Option 3  
Increase monthly customer charge, decrease commodity charge

**WHISPERING PINES**  
**Typical Bill Analysis for United System**  
General Service 1-Inch Meter

Company Proposed	Gallons	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
Average Usage	6,150	\$ 35.43	\$ 122.69	\$ 87.26	246.30%
Median Usage	6,000	\$ 34.98	\$ 110.09	\$ 75.11	214.72%
<b>Staff Recommended</b>					
Average Usage	6,150	\$ 35.43	\$ 96.33	\$ 60.90	171.89%
Median Usage	6,000	\$ 34.98	\$ 95.50	\$ 60.52	173.01%

**Present & Proposed Rates (Without Taxes)**  
General Service 1-Inch Meter

Gallons Consumption	Present Rates		Company Proposed Rates			Staff Recommended Rates	
	1"		1"			1"	
	Minimum Charge	\$21.28	Minimum Charge	\$98.09	Minimum Charge	62.50	
	1st Tier Rate	\$1.9300	1st Tier Rate	\$4.0000	1st Tier Rate	\$5.5000	
	1st Tier Breakover	4,000	1st Tier Breakover	15,000	1st Tier Breakover	11,000	
	2nd Tier Rate	\$2.990	2nd Tier Rate	\$7.664	2nd Tier Rate	\$15.300	
	2nd Tier Breakover	10,000	2nd Tier Breakover	99,999,999	2nd Tier Breakover	9,999,999	
	3rd Tier Rate	\$2.990	3rd Tier Rate	\$9.617	3rd Tier Rate	\$15.300	
	Typical Bill		Typical Bill	% Increase	Typical Bill	% Increase	
	-	\$ 21.28	\$ 98.09	360.95%	\$ 62.50	193.70%	
1,000	23.21	102.09	339.85%	68.00	192.98%		
2,000	25.14	106.09	322.00%	73.50	192.36%		
3,000	27.07	110.09	306.69%	79.00	191.84%		
4,000	29.00	114.09	293.41%	84.50	191.38%		
5,000	31.99	118.09	269.15%	90.00	181.34%		
6,000	34.98	122.09	249.03%	95.50	173.01%		
7,000	37.97	126.09	232.08%	101.00	166.00%		
8,000	40.96	130.09	217.60%	106.50	160.01%		
6,150	35.43	122.69	246.30%	96.33	171.89%		
10,000	46.94	138.09	194.18%	117.50	150.32%		
11,000	49.93	142.09	184.58%	123.00	146.34%		
12,000	52.92	146.09	176.06%	138.30	161.34%		
13,000	55.91	150.09	168.45%	153.60	174.73%		
14,000	58.90	154.09	161.61%	168.90	186.76%		
15,000	61.89	158.09	155.44%	184.20	197.62%		
16,000	64.88	165.75	155.48%	199.50	207.49%		
17,000	67.87	173.42	155.51%	214.80	216.49%		
18,000	70.86	181.08	155.55%	230.10	224.72%		
19,000	73.85	188.75	155.58%	245.40	232.30%		
20,000	76.84	196.41	155.61%	260.70	239.28%		
25,000	91.79	234.73	155.73%	337.20	267.36%		
30,000	106.74	273.05	155.81%	413.70	287.58%		
35,000	121.69	311.37	155.87%	490.20	302.83%		
40,000	136.64	349.69	155.92%	566.70	314.74%		
45,000	151.59	388.01	155.96%	643.20	324.30%		
50,000	166.54	426.33	155.99%	719.70	332.15%		
75,000	241.29	617.93	156.09%	1,102.20	356.79%		
100,000	316.04	809.53	156.15%	1,484.70	369.78%		

Payson Water Company  
Docket No. W-03514A-13-0111  
Test Year Ended: December 31, 2012

Pierce Option 3  
Increase monthly customer charge, decrease commodity charge

**DEER CREEK**  
**Typical Bill Analysis for United System**  
General Service 5/8 x 3/4-Inch Meter

Company Proposed	Gallons	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
Average Usage	4,323	\$ 24.69	\$ 61.38	\$ 36.69	148.64%
Median Usage	2,500	\$ 20.83	\$ 49.24	\$ 28.42	136.45%
<b>Staff Recommended</b>					
Average Usage	4,323	\$ 24.69	\$ 42.78	\$ 18.09	73.28%
Median Usage	2,500	\$ 20.83	\$ 33.75	\$ 12.93	62.06%

**Present & Proposed Rates (Without Taxes)**  
General Service 5/8 x 3/4-Inch Meter

Gallons Consumption	Present Rates	Company Proposed Rates	Staff Recommended Rates
	5/8"	5/8"	5/8"
	Minimum Charge \$16.00	Minimum Charge \$39.24	Minimum Charge \$25.00
	1st Tier Rate \$1.9300	1st Tier Rate \$4.0000	1st Tier Rate \$3.5000
	1st Tier Breakover 4,000	1st Tier Breakover 3,000	1st Tier Breakover 3,000
	2nd Tier Rate \$2.990	2nd Tier Rate \$7.664	2nd Tier Rate \$5.500
	2nd Tier Breakover 10,000	2nd Tier Breakover 10,000	2nd Tier Breakover 10,000
	3rd Tier Rate \$2.990	3rd Tier Rate \$9.617	3rd Tier Rate \$15.300
	Typical Bill	Typical Bill	Typical Bill
	% Increase	% Increase	% Increase
-	\$ 16.00	\$ 39.24	\$ 25.00
1,000	17.93	43.24	28.50
2,000	19.86	47.24	32.00
3,000	21.79	51.24	35.50
4,000	23.72	58.90	41.00
5,000	26.71	66.57	46.50
6,000	29.70	74.23	52.00
7,000	32.69	81.90	57.50
8,000	35.68	89.56	63.00
9,000	38.67	97.22	68.50
10,000	41.66	104.89	74.00
11,000	44.65	114.51	89.30
12,000	47.64	124.12	104.60
13,000	50.63	133.74	119.90
14,000	53.62	143.36	135.20
15,000	56.61	152.97	150.50
16,000	59.60	162.59	165.80
17,000	62.59	172.21	181.10
18,000	65.58	181.82	196.40
19,000	68.57	191.44	211.70
20,000	71.56	201.06	227.00
25,000	86.51	249.14	303.50
30,000	101.46	297.23	380.00
35,000	116.41	345.31	456.50
40,000	131.36	393.40	533.00
45,000	146.31	441.48	609.50
50,000	161.26	489.57	686.00
75,000	236.01	729.99	1,068.50
100,000	310.76	970.42	1,451.00

Payson Water Company  
Docket No. W-03514A-13-0111  
Test Year Ended: December 31, 2012

Pierce Option 1  
Retain current rate structure and forego consolidating rates

DEER CREEK  
Typical Bill Analysis for United System  
General Service 3/4-Inch Meter

Company Proposed	Gallons	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
Average Usage	7,224	\$ 33.36	\$ 103.22	\$ 69.86	209.42%
Median Usage	6,500	\$ 31.20	\$ 97.67	\$ 66.48	213.11%
Staff Recommended					
Average Usage	7,224	\$ 33.36	\$ 71.23	\$ 37.87	113.53%
Median Usage	6,500	\$ 31.20	\$ 67.25	\$ 36.06	115.58%

Present & Proposed Rates (Without Taxes)  
General Service 3/4-Inch Meter

Gallons Consumption	Present Rates	Company Proposed Rates	Staff Recommended Rates
	3/4"	3/4"	3/4"
	Minimum Charge \$16.00	Minimum Charge \$58.85	Minimum Charge 37.50
	1st Tier Rate \$1.9300	1st Tier Rate \$4.0000	1st Tier Rate \$3.5000
	1st Tier Breakover 4,000	1st Tier Breakover 3,000	1st Tier Breakover 3,000
	2nd Tier Rate \$2.990	2nd Tier Rate \$7.664	2nd Tier Rate \$5.500
	2nd Tier Breakover 10,000	2nd Tier Breakover 10,000	2nd Tier Breakover 10,000
	3rd Tier Rate \$2.990	3rd Tier Rate \$9.617	3rd Tier Rate \$15.300
	Typical Bill	Typical Bill	% Increase
-	\$ 16.00	\$ 58.85	267.81%
1,000	17.93	62.85	250.53%
2,000	19.86	66.85	236.61%
3,000	21.79	70.85	225.15%
4,000	23.72	78.51	231.00%
5,000	26.71	86.18	222.64%
6,000	29.70	93.84	215.97%
7,000	32.69	101.51	210.51%
8,000	35.68	109.17	205.97%
9,000	38.67	116.83	202.13%
10,000	41.66	124.50	198.84%
11,000	44.65	134.12	200.37%
12,000	47.64	143.73	201.70%
13,000	50.63	153.35	202.88%
14,000	53.62	162.97	203.93%
15,000	56.61	172.58	204.86%
16,000	59.60	182.20	205.70%
17,000	62.59	191.82	206.47%
18,000	65.58	201.43	207.16%
19,000	68.57	211.05	207.79%
20,000	71.56	220.67	208.37%
25,000	86.51	268.75	210.66%
30,000	101.46	316.84	212.28%
35,000	116.41	364.92	213.48%
40,000	131.36	413.01	214.41%
45,000	146.31	461.09	215.15%
50,000	161.26	509.18	215.75%
75,000	236.01	749.60	217.61%
100,000	310.76	990.03	218.58%



Payson Water Company  
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Test Year Ended: December 31, 2012

Pierce Option 3  
Increase monthly customer charge, decrease commodity charge

DEER CREEK  
Typical Bill Analysis for United System  
General Service 1-Inch Meter

Company Proposed	Gallons	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
Average Usage	250	\$ 21.76	\$ 99.09	\$ 77.33	355.32%
Median Usage	500	\$ 22.25	\$ 100.09	\$ 77.85	349.94%

Staff Recommended

Average Usage	250	\$ 21.76	\$ 63.88	\$ 42.11	193.51%
Median Usage	500	\$ 22.25	\$ 65.25	\$ 43.01	193.32%

Present & Proposed Rates (Without Taxes)  
General Service 3/4-Inch Meter

	Present Rates		Company Proposed Rates		Staff Recommended Rates	
	1"		1"		1"	
Minimum Charge	\$21.28		Minimum Charge	\$98.09	Minimum Charge	62.50
1st Tier Rate	\$1.9300		1st Tier Rate	\$4.0000	1st Tier Rate	\$5.5000
1st Tier Breakover	4,000		1st Tier Breakover	15,000	1st Tier Breakover	11,000
2nd Tier Rate	\$2.990		2nd Tier Rate	\$7.664	2nd Tier Rate	\$5.500
2nd Tier Breakover	10,000		2nd Tier Breakover	99,999,999	2nd Tier Breakover	99,999,999
3rd Tier Rate	\$2.990		3rd Tier Rate	\$9.617	3rd Tier Rate	\$15.300
Gallons Consumption	Typical Bill		Typical Bill	% Increase	Typical Bill	% Increase
-	\$ 21.28		\$ 98.09	360.95%	\$ 62.50	193.70%
1,000	23.21		102.09	339.85%	68.00	192.98%
2,000	25.14		106.09	322.00%	73.50	192.36%
3,000	27.07		110.09	306.69%	79.00	191.84%
4,000	29.00		114.09	293.41%	84.50	191.38%
5,000	31.99		118.09	269.15%	90.00	181.34%
6,000	34.98		122.09	249.03%	95.50	173.01%
7,000	37.97		126.09	232.08%	101.00	166.00%
8,000	40.96		130.09	217.60%	106.50	160.01%
9,000	43.95		134.09	205.10%	112.00	154.84%
10,000	46.94		138.09	194.18%	117.50	150.32%
11,000	49.93		142.09	184.58%	123.00	146.34%
12,000	52.92		146.09	176.06%	128.50	142.82%
13,000	55.91		150.09	168.45%	134.00	139.67%
14,000	58.90		154.09	161.61%	139.50	136.84%
15,000	61.89		158.09	155.44%	145.00	134.29%
16,000	64.88		165.75	155.48%	150.50	131.97%
17,000	67.87		173.42	155.51%	156.00	129.85%
18,000	70.86		181.08	155.55%	161.50	127.91%
19,000	73.85		188.75	155.58%	167.00	126.13%
20,000	76.84		196.41	155.61%	172.50	124.49%
25,000	91.79		234.73	155.73%	200.00	117.89%
30,000	106.74		273.05	155.81%	227.50	113.13%
35,000	121.69		311.37	155.87%	255.00	109.55%
40,000	136.64		349.69	155.92%	282.50	106.75%
45,000	151.59		388.01	155.96%	310.00	104.50%
50,000	166.54		426.33	155.99%	337.50	102.65%
75,000	241.29		617.93	156.09%	475.00	96.86%
100,000	316.04		809.53	156.15%	612.50	93.80%

Payson Water Company  
Docket No. W-03514A-13-0111  
Test Year Ended: December 31, 2012

Pierce Option 3  
Increase monthly customer charge, decrease commodity charge

**GISELA**  
**Typical Bill Analysis for C & S System**  
General Service 5/8 x 3/4-Inch Meter

Company Proposed	Gallons	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
Average Usage	6,964	\$ 27.31	\$ 81.62	\$ 54.31	198.90%
Median Usage	4,500	\$ 23.66	\$ 62.74	\$ 39.08	165.16%
<b>Staff Recommended</b>					
Average Usage	6,964	\$ 27.31	\$ 57.30	\$ 30.00	109.85%
Median Usage	4,500	\$ 23.66	\$ 43.75	\$ 20.09	84.91%

**Present & Proposed Rates (Without Taxes)**  
General Service 5/8 x 3/4-Inch Meter

Gallons Consumption	Present Rates	Company Proposed Rates	Staff Recommended Rates
	5/8"	5/8"	5/8"
	Minimum Charge \$17.00	Minimum Charge \$39.24	Minimum Charge \$ 25.00
	1st Tier Rate \$1.4800	1st Tier Rate \$4.0000	1st Tier Rate \$3.5000
	1st Tier Breakover 4,000	1st Tier Breakover 3,000	1st Tier Breakover 3,000
	2nd Tier Rate \$1.480	2nd Tier Rate \$7.664	2nd Tier Rate \$5.500
	2nd Tier Breakover 4,000	2nd Tier Breakover 10,000	2nd Tier Breakover 10,000
	3rd Tier Rate \$1.480	3rd Tier Rate \$9.617	3rd Tier Rate \$15.300
	Typical Bill	Typical Bill	% Increase
-	\$ 17.00	\$ 39.24	130.82%
1,000	18.48	43.24	133.98%
2,000	19.96	47.24	136.67%
3,000	21.44	51.24	138.99%
4,000	22.92	58.90	157.00%
5,000	24.40	66.57	172.82%
6,000	25.88	74.23	186.83%
7,000	27.36	81.90	199.33%
8,000	28.84	89.56	210.54%
9,000	30.32	97.22	220.66%
10,000	31.80	104.89	229.84%
11,000	33.28	114.51	244.07%
12,000	34.76	124.12	257.08%
13,000	36.24	133.74	269.04%
14,000	37.72	143.36	280.05%
15,000	39.20	152.97	290.24%
16,000	40.68	162.59	299.68%
17,000	42.16	172.21	308.46%
18,000	43.64	181.82	316.65%
19,000	45.12	191.44	324.29%
20,000	46.60	201.06	331.45%
25,000	54.00	249.14	361.38%
30,000	61.40	297.23	384.08%
35,000	68.80	345.31	401.91%
40,000	76.20	393.40	416.27%
45,000	83.60	441.48	428.09%
50,000	91.00	489.57	437.99%
75,000	128.00	729.99	470.31%
100,000	165.00	970.42	488.13%

Payson Water Company  
Docket No. W-03514A-13-0111  
Test Year Ended: December 31, 2012

Pierce Option 3  
Increase monthly customer charge, decrease commodity charge

**GI SELA**  
**Typical Bill Analysis for C&S System**  
General Service 1-Inch Meter

Company Proposed	Gallons	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
Average Usage	4,459	\$ 49.10	\$ 115.93	\$ 66.83	136.11%
Median Usage	3,500	\$ 47.68	\$ 112.09	\$ 64.41	135.09%
<b>Staff Recommended</b>					
Average Usage	4,459	\$ 49.10	\$ 87.02	\$ 37.93	77.24%
Median Usage	3,500	\$ 47.68	\$ 81.75	\$ 34.07	71.46%

Present & Proposed Rates (Without Taxes)  
General Service 1-Inch Meter

Gallons Consumption	Present Rates		Company Proposed Rates		Staff Recommended Rates	
	1"		1"		1"	
	Minimum Charge	1st Tier Rate	Minimum Charge	1st Tier Rate	Minimum Charge	1st Tier Rate
	\$42.50	\$1.4800	\$98.09	\$4.0000	62.50	\$5.500
	1st Tier Breakover	4,000	1st Tier Breakover	15,000	1st Tier Breakover	15,000
	2nd Tier Rate	\$1.480	2nd Tier Rate	\$7.664	2nd Tier Rate	\$15.300
	2nd Tier Breakover	99,999,999	2nd Tier Breakover	99,999,999	2nd Tier Breakover	99,999,999
	3rd Tier Rate	\$1.480	3rd Tier Rate	\$9.617	3rd Tier Rate	\$15.300
	Typical Bill		Typical Bill	% Increase	Typical Bill	% Increase
-	\$ 42.50		\$ 98.09	130.80%	\$ 62.50	47.06%
1,000	43.98		102.09	132.13%	68.00	54.62%
2,000	45.46		106.09	133.37%	73.50	61.68%
3,000	46.94		110.09	134.53%	79.00	68.30%
4,000	48.42		114.09	135.63%	84.50	74.51%
5,000	49.90		118.09	136.65%	90.00	80.36%
6,000	51.38		122.09	137.62%	95.50	85.87%
7,000	52.86		126.09	138.54%	101.00	91.07%
8,000	54.34		130.09	139.40%	106.50	95.99%
9,000	55.82		134.09	140.22%	112.00	100.64%
10,000	57.30		138.09	140.99%	117.50	105.06%
11,000	58.78		142.09	141.73%	123.00	109.25%
12,000	60.26		146.09	142.43%	128.50	113.24%
13,000	61.74		150.09	143.10%	134.00	117.04%
14,000	63.22		154.09	143.74%	139.50	120.66%
15,000	64.70		158.09	144.34%	145.00	124.11%
16,000	66.18		165.75	150.46%	160.30	142.22%
17,000	67.66		173.42	156.31%	175.60	159.53%
18,000	69.14		181.08	161.91%	190.90	176.11%
19,000	70.62		188.75	167.27%	206.20	191.99%
20,000	72.10		196.41	172.41%	221.50	207.21%
25,000	79.50		234.73	195.26%	298.00	274.84%
30,000	86.90		273.05	214.21%	374.50	330.96%
35,000	94.30		311.37	230.19%	451.00	378.26%
40,000	101.70		349.69	243.84%	527.50	418.68%
45,000	109.10		388.01	255.65%	604.00	453.62%
50,000	116.50		426.33	265.95%	680.50	484.12%
75,000	153.50		617.93	302.56%	1,063.00	592.51%
100,000	190.50		809.53	324.95%	1,445.50	658.79%

## PIERCE – OPTION NO. 3

Increase Monthly Customer Charge & Decrease  
Commodity Charge

\$27 Monthly Customer Charge

Payson Water Company  
Docket No. W-03514A-13-0111  
Test Year Ended: December 31, 2012

Pierce Option 3  
Increase monthly customer charge, decrease commodity charge

**MEAD'S RANCH**  
**Typical Bill Analysis for United System**  
General Service 5/8 x 3/4-Inch Meter

Company Proposed	Gallons	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
Average Usage	985	\$ 17.90	\$ 43.18	\$ 25.28	141.21%
Median Usage	500	\$ 16.97	\$ 41.24	\$ 24.28	143.09%
<b>Staff Recommended</b>					
Average Usage	985	\$ 17.90	\$ 29.96	\$ 12.05	67.34%
Median Usage	500	\$ 16.97	\$ 28.50	\$ 11.54	67.99%

**Present & Proposed Rates (Without Taxes)**  
General Service 5/8 x 3/4-Inch Meter

	Present Rates		Company Proposed Rates		Staff Recommended Rates	
	5/8"		5/8"		5/8"	
	Minimum Charge	\$16.00	Minimum Charge	\$39.24	Minimum Charge	\$27.00
	1st Tier Rate	\$1.9300	1st Tier Rate	\$4.0000	1st Tier Rate	\$3.0000
	1st Tier Breakover	4,000	1st Tier Breakover	3,000	1st Tier Breakover	3,000
	2nd Tier Rate	\$1.930	2nd Tier Rate	\$7.664	2nd Tier Rate	\$6.000
	2nd Tier Breakover	4,000	2nd Tier Breakover	10,000	2nd Tier Breakover	10,000
	3rd Tier Rate	\$2.990	3rd Tier Rate	\$9.617	3rd Tier Rate	\$12.047
Gallons Consumption	Typical Bill		Typical Bill	% Increase	Typical Bill	% Increase
-	\$ 16.00		\$ 39.24	145.25%	\$ 27.00	68.75%
1,000	17.93		43.24	141.16%	30.00	67.32%
2,000	19.86		47.24	137.87%	33.00	66.16%
3,000	21.79		51.24	135.15%	36.00	65.21%
4,000	23.72		58.90	148.33%	42.00	77.07%
5,000	26.71		66.57	149.23%	48.00	79.71%
6,000	29.70		74.23	149.94%	54.00	81.82%
7,000	32.69		81.90	150.52%	60.00	83.54%
8,000	35.68		89.56	151.01%	66.00	84.98%
9,000	38.67		97.22	151.42%	72.00	86.19%
10,000	41.66		104.89	151.77%	78.00	87.23%
11,000	44.65		114.51	156.45%	90.05	101.67%
12,000	47.64		124.12	160.54%	102.09	114.30%
13,000	50.63		133.74	164.15%	114.14	125.44%
14,000	53.62		143.36	167.36%	126.19	135.34%
15,000	56.61		152.97	170.22%	138.24	144.19%
16,000	59.60		162.59	172.80%	150.28	152.15%
17,000	62.59		172.21	175.14%	162.33	159.35%
18,000	65.58		181.82	177.26%	174.38	165.90%
19,000	68.57		191.44	179.19%	186.42	171.87%
20,000	71.56		201.06	180.96%	198.47	177.35%
25,000	86.51		249.14	187.99%	258.71	199.05%
30,000	101.46		297.23	192.95%	318.94	214.35%
35,000	116.41		345.31	196.64%	379.18	225.72%
40,000	131.36		393.40	199.48%	439.41	234.51%
45,000	146.31		441.48	201.74%	499.65	241.50%
50,000	161.26		489.57	203.59%	559.88	247.19%
75,000	236.01		729.99	209.31%	861.06	264.84%
100,000	310.76		970.42	212.27%	1,162.23	274.00%

Payson Water Company  
Docket No. W-03514A-13-0111  
Test Year Ended: December 31, 2012

Pierce Option 3  
Increase monthly customer charge, decrease commodity charge

**EAST VERDE ESTATES**  
**Typical Bill Analysis for United System**  
General Service 5/8 x 3/4-Inch Meter

Company Proposed	Gallons	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
Average Usage	2,319	\$ 20.48	\$ 48.52	\$ 28.04	136.94%
Median Usage	2,500	\$ 20.83	\$ 49.24	\$ 28.42	136.45%

**Staff Recommended**

Average Usage	2,319	\$ 20.48	\$ 33.96	\$ 13.48	65.84%
Median Usage	2,500	\$ 20.83	\$ 34.50	\$ 13.68	65.67%

**Present & Proposed Rates (Without Taxes)**  
General Service 5/8 x 3/4-Inch Meter

Gallons Consumption	Present Rates	Company Proposed Rates	Staff Recommended Rates
	5/8"	5/8"	5/8"
	Minimum Charge \$16.00	Minimum Charge \$39.24	Minimum Charge \$27.00
	1st Tier Rate \$1.9300	1st Tier Rate \$4.0000	1st Tier Rate \$3.0000
	1st Tier Breakover 4,000	1st Tier Breakover 3,000	1st Tier Breakover 3,000
	2nd Tier Rate \$2.990	2nd Tier Rate \$7.664	2nd Tier Rate \$6.000
	2nd Tier Breakover 10,000	2nd Tier Breakover 10,000	2nd Tier Breakover 10,000
	3rd Tier Rate \$2.990	3rd Tier Rate \$9.617	3rd Tier Rate \$12.047
	Typical Bill	Typical Bill % Increase	Typical Bill % Increase
-	\$ 16.00	\$ 39.24 145.25%	\$ 27.00 68.75%
1,000	17.93	43.24 141.16%	30.00 67.32%
2,000	19.86	47.24 137.87%	33.00 66.16%
3,000	21.79	51.24 135.15%	36.00 65.21%
4,000	23.72	58.90 148.33%	42.00 77.07%
5,000	26.71	66.57 149.23%	48.00 79.71%
6,000	29.70	74.23 149.94%	54.00 81.82%
7,000	32.69	81.90 150.52%	60.00 83.54%
8,000	35.68	89.56 151.01%	66.00 84.98%
9,000	38.67	97.22 151.42%	72.00 86.19%
10,000	41.66	104.89 151.77%	78.00 87.23%
11,000	44.65	114.51 156.45%	90.05 101.67%
12,000	47.64	124.12 160.54%	102.09 114.30%
13,000	50.63	133.74 164.15%	114.14 125.44%
14,000	53.62	143.36 167.36%	126.19 135.34%
15,000	56.61	152.97 170.22%	138.24 144.19%
16,000	59.60	162.59 172.80%	150.28 152.15%
17,000	62.59	172.21 175.14%	162.33 159.35%
18,000	65.58	181.82 177.26%	174.38 165.90%
19,000	68.57	191.44 179.19%	186.42 171.87%
20,000	71.56	201.06 180.96%	198.47 177.35%
25,000	86.51	249.14 187.99%	258.71 199.05%
30,000	101.46	297.23 192.95%	318.94 214.35%
35,000	116.41	345.31 196.64%	379.18 225.72%
40,000	131.36	393.40 199.48%	439.41 234.51%
45,000	146.31	441.48 201.74%	499.65 241.50%
50,000	161.26	489.57 203.59%	559.88 247.19%
75,000	236.01	729.99 209.31%	861.06 264.84%
100,000	310.76	970.42 212.27%	1,162.23 274.00%

Payson Water Company  
Docket No. W-03514A-13-0111  
Test Year Ended: December 31, 2012

Pierce Option 3  
Increase monthly customer charge, decrease commodity charge

**FLOWING SPRINGS**  
**Typical Bill Analysis for United System**  
General Service 5/8 x 3/4-Inch Meter

Company Proposed	Gallons	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
Average Usage	3,193	\$ 22.16	\$ 52.72	\$ 30.56	137.88%
Median Usage	500	\$ 16.97	\$ 41.24	\$ 24.28	143.09%

<b>Staff Recommended</b>					
Average Usage	3,193	\$ 22.16	\$ 37.16	\$ 15.00	67.66%
Median Usage	500	\$ 16.97	\$ 28.50	\$ 11.54	67.99%

**Present & Proposed Rates (Without Taxes)**  
General Service 5/8 x 3/4-Inch Meter

Gallons Consumption	Present Rates	Company Proposed Rates	Staff Recommended Rates
	5/8"	5/8"	5/8"
	Minimum Charge \$16.00	Minimum Charge \$39.24	Minimum Charge \$27.00
	1st Tier Rate \$1.9300	1st Tier Rate \$4.0000	1st Tier Rate \$3.0000
	1st Tier Breakover 4,000	1st Tier Breakover 3,000	1st Tier Breakover 3,000
	2nd Tier Rate \$2.990	2nd Tier Rate \$7.664	2nd Tier Rate \$6.000
	2nd Tier Breakover 10,000	2nd Tier Breakover 10,000	2nd Tier Breakover 10,000
	3rd Tier Rate \$2.990	3rd Tier Rate \$9.617	3rd Tier Rate \$12.047
	Typical Bill	Typical Bill	% Increase
-	\$ 16.00	\$ 39.24	145.25%
1,000	17.93	43.24	141.16%
2,000	19.86	47.24	137.87%
3,000	21.79	51.24	135.15%
4,000	23.72	58.90	148.33%
5,000	26.71	66.57	149.23%
6,000	29.70	74.23	149.94%
7,000	32.69	81.90	150.52%
8,000	35.68	89.56	151.01%
9,000	38.67	97.22	151.42%
10,000	41.66	104.89	151.77%
11,000	44.65	114.51	156.45%
12,000	47.64	124.12	160.54%
13,000	50.63	133.74	164.15%
14,000	53.62	143.36	167.36%
15,000	56.61	152.97	170.22%
16,000	59.60	162.59	172.80%
17,000	62.59	172.21	175.14%
18,000	65.58	181.82	177.26%
19,000	68.57	191.44	179.19%
20,000	71.56	201.06	180.96%
25,000	86.51	249.14	187.99%
30,000	101.46	297.23	192.95%
35,000	116.41	345.31	196.64%
40,000	131.36	393.40	199.48%
45,000	146.31	441.48	201.74%
50,000	161.26	489.57	203.59%
75,000	236.01	729.99	209.31%
100,000	310.76	970.42	212.27%

Payson Water Company  
Docket No. W-03514A-13-0111  
Test Year Ended: December 31, 2012

Pierce Option 3  
Increase monthly customer charge, decrease commodity charge

**GERONIMO ESTATES**  
**Typical Bill Analysis for United System**  
General Service 5/8 x 3/4-Inch Meter

Company Proposed	Gallons	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
Average Usage	1,490	\$ 18.88	\$ 45.20	\$ 26.33	139.46%
Median Usage	700	\$ 17.35	\$ 42.04	\$ 24.69	142.29%

**Staff Recommended**

Average Usage	1,490	\$ 18.88	\$ 31.47	\$ 12.59	66.72%
Median Usage	700	\$ 17.35	\$ 29.10	\$ 11.75	67.71%

**Present & Proposed Rates (Without Taxes)**  
General Service 5/8 x 3/4-Inch Meter

Gallons Consumption	Present Rates	Company Proposed Rates	Staff Recommended Rates
	5/8"	5/8"	5/8"
	Minimum Charge \$16.00	Minimum Charge \$39.24	Minimum Charge \$27.00
	1st Tier Rate \$1.9300	1st Tier Rate \$4.0000	1st Tier Rate \$3.0000
	1st Tier Breakover 4,000	1st Tier Breakover 3,000	1st Tier Breakover 3,000
	2nd Tier Rate \$2.990	2nd Tier Rate \$7.664	2nd Tier Rate \$6.000
	2nd Tier Breakover 10,000	2nd Tier Breakover 10,000	2nd Tier Breakover 10,000
	3rd Tier Rate \$2.990	3rd Tier Rate \$9.617	3rd Tier Rate \$12.047
	Typical Bill	Typical Bill	% Increase
-	\$ 16.00	\$ 39.24	145.25%
1,000	17.93	43.24	141.16%
2,000	19.86	47.24	137.87%
3,000	21.79	51.24	135.15%
4,000	23.72	58.90	148.33%
5,000	26.71	66.57	149.23%
6,000	29.70	74.23	149.94%
7,000	32.69	81.90	150.52%
8,000	35.68	89.56	151.01%
9,000	38.67	97.22	151.42%
10,000	41.66	104.89	151.77%
11,000	44.65	114.51	156.45%
12,000	47.64	124.12	160.54%
13,000	50.63	133.74	164.15%
14,000	53.62	143.36	167.36%
15,000	56.61	152.97	170.22%
16,000	59.60	162.59	172.80%
17,000	62.59	172.21	175.14%
18,000	65.58	181.82	177.26%
19,000	68.57	191.44	179.19%
20,000	71.56	201.06	180.96%
25,000	86.51	249.14	187.99%
30,000	101.46	297.23	192.95%
35,000	116.41	345.31	196.64%
40,000	131.36	393.40	199.48%
45,000	146.31	441.48	201.74%
50,000	161.26	489.57	203.59%
75,000	236.01	729.99	209.31%
100,000	310.76	970.42	212.27%



Payson Water Company  
Docket No. W-03514A-13-0111  
Test Year Ended: December 31, 2012

Pierce Option 3  
Increase monthly customer charge, decrease commodity charge

**MESA DEL CABALLO**  
**Typical Bill Analysis for United System**  
General Service 5/8 x 3/4-Inch Meter

Company Proposed	Gallons	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
Average Usage	2,998	\$ 21.79	\$ 51.23	\$ 29.45	135.16%
Median Usage	2,500	\$ 20.83	\$ 49.24	\$ 28.42	136.45%

**Staff Recommended**

Average Usage	2,998	\$ 21.79	\$ 35.99	\$ 14.21	65.22%
Median Usage	2,500	\$ 20.83	\$ 34.50	\$ 13.68	65.67%

**Present & Proposed Rates (Without Taxes)**  
General Service 5/8 x 3/4-Inch Meter

Gallons Consumption	Present Rates	Company Proposed Rates	Staff Recommended Rates
	5/8"	5/8"	5/8"
	Minimum Charge \$16.00	Minimum Charge \$39.24	Minimum Charge \$27.00
	1st Tier Rate \$1.9300	1st Tier Rate \$4.0000	1st Tier Rate \$3.0000
	1st Tier Breakover 4,000	1st Tier Breakover 3,000	1st Tier Breakover 3,000
	2nd Tier Rate \$2.990	2nd Tier Rate \$7.664	2nd Tier Rate \$6.000
	2nd Tier Breakover 10,000	2nd Tier Breakover 10,000	2nd Tier Breakover 10,000
	3rd Tier Rate \$2.990	3rd Tier Rate \$9.617	3rd Tier Rate \$12.047
	Typical Bill	Typical Bill	% Increase
	\$ 16.00	\$ 39.24	145.25%
1,000	17.93	43.24	141.16%
2,000	19.86	47.24	137.87%
3,000	21.79	51.24	135.15%
4,000	23.72	58.90	148.33%
5,000	26.71	66.57	149.23%
6,000	29.70	74.23	149.94%
7,000	32.69	81.90	150.52%
8,000	35.68	89.56	151.01%
9,000	38.67	97.22	151.42%
10,000	41.66	104.89	151.77%
11,000	44.65	114.51	156.45%
12,000	47.64	124.12	160.54%
13,000	50.63	133.74	164.15%
14,000	53.62	143.36	167.36%
15,000	56.61	152.97	170.22%
16,000	59.60	162.59	172.80%
17,000	62.59	172.21	175.14%
18,000	65.58	181.82	177.26%
19,000	68.57	191.44	179.19%
20,000	71.56	201.06	180.96%
25,000	86.51	249.14	187.99%
30,000	101.46	297.23	192.95%
35,000	116.41	345.31	196.64%
40,000	131.36	393.40	199.48%
45,000	146.31	441.48	201.74%
50,000	161.26	489.57	203.59%
75,000	236.01	729.99	209.31%
100,000	310.76	970.42	212.27%

Payson Water Company  
Docket No. W-03514A-13-0111  
Test Year Ended: December 31, 2012

Pierce Option 3  
Increase monthly customer charge, decrease commodity charge

**MESA DEL CABALLO**  
**Typical Bill Analysis for United System**  
General Service 1-Inch Meter

Company Proposed	Gallons	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
Average Usage	2,667	\$ 26.43	\$ 108.76	\$ 82.33	311.54%
Median Usage	2,500	\$ 26.11	\$ 108.09	\$ 81.99	314.06%

**Staff Recommended**

Average Usage	2,667	\$ 26.43	\$ 83.50	\$ 57.07	215.97%
Median Usage	2,500	\$ 26.11	\$ 82.50	\$ 56.40	216.03%

**Present & Proposed Rates (Without Taxes)**  
General Service 1-Inch Meter

Gallons Consumption	Present Rates		Company Proposed Rates		Staff Recommended Rates	
	1"		1"		1"	
	Typical Bill		Typical Bill	% Increase	Typical Bill	% Increase
-	\$ 21.28		\$ 98.09	360.95%	\$ 67.50	217.20%
1,000	23.21		102.09	339.85%	73.50	216.67%
2,000	25.14		106.09	322.00%	79.50	216.23%
3,000	27.07		110.09	306.69%	85.50	215.85%
4,000	29.00		114.09	293.41%	91.50	215.52%
5,000	31.99		118.09	269.15%	97.50	204.78%
6,000	34.98		122.09	249.03%	103.50	195.88%
7,000	37.97		126.09	232.08%	109.50	188.39%
8,000	40.96		130.09	217.60%	115.50	181.98%
9,000	43.95		134.09	205.10%	121.50	176.45%
10,000	46.94		138.09	194.18%	127.50	171.62%
11,000	49.93		142.09	184.58%	133.50	167.37%
12,000	52.92		146.09	176.06%	145.55	175.03%
13,000	55.91		150.09	168.45%	157.59	181.87%
14,000	58.90		154.09	161.61%	169.64	188.02%
15,000	61.89		158.09	155.44%	181.69	193.57%
16,000	64.88		165.75	155.48%	193.74	198.61%
17,000	67.87		173.42	155.51%	205.78	203.20%
18,000	70.86		181.08	155.55%	217.83	207.41%
19,000	73.85		188.75	155.58%	229.88	211.27%
20,000	76.84		196.41	155.61%	241.92	214.84%
25,000	91.79		234.73	155.73%	302.16	229.18%
30,000	106.74		273.05	155.81%	362.39	239.51%
35,000	121.69		311.37	155.87%	422.63	247.30%
40,000	136.64		349.69	155.92%	482.86	253.38%
45,000	151.59		388.01	155.96%	543.10	258.27%
50,000	166.54		426.33	155.99%	603.33	262.28%
75,000	241.29		617.93	156.09%	904.51	274.86%
100,000	316.04		809.53	156.15%	1,205.68	281.50%

Payson Water Company  
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Test Year Ended: December 31, 2012

Pierce Option 3  
Increase monthly customer charge, decrease commodity charge

**WHISPERING PINES**  
**Typical Bill Analysis for United System**  
General Service 5/8 x 3/4-Inch Meter

Company Proposed	Gallons	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
Average Usage	2,788	\$ 21.38	\$ 50.39	\$ 29.01	135.69%
Median Usage	500	\$ 21.79	\$ 51.24	\$ 29.45	135.15%

**Staff Recommended**

Average Usage	2,788	\$ 21.38	\$ 35.36	\$ 13.98	65.40%
Median Usage	500	\$ 21.79	\$ 36.00	\$ 14.21	65.21%

**Present & Proposed Rates (Without Taxes)**  
General Service 5/8 x 3/4-Inch Meter

Gallons Consumption	Present Rates	Company Proposed Rates	Staff Recommended Rates
	5/8"	5/8"	5/8"
	Minimum Charge \$16.00	Minimum Charge \$39.24	Minimum Charge \$27.00
	1st Tier Rate \$1.9300	1st Tier Rate \$4.0000	1st Tier Rate \$3.0000
	1st Tier Breakover 4,000	1st Tier Breakover 3,000	1st Tier Breakover 3,000
	2nd Tier Rate \$2.990	2nd Tier Rate \$7.664	2nd Tier Rate \$6.000
	2nd Tier Breakover 10,000	2nd Tier Breakover 10,000	2nd Tier Breakover 10,000
	3rd Tier Rate \$2.990	3rd Tier Rate \$9.617	3rd Tier Rate \$12.047
	Typical Bill	Typical Bill	Typical Bill
	\$ 16.00	\$ 39.24	\$ 27.00
1,000	17.93	43.24	30.00
2,000	19.86	47.24	33.00
3,000	21.79	51.24	36.00
4,000	23.72	58.90	42.00
5,000	26.71	66.57	48.00
6,000	29.70	74.23	54.00
7,000	32.69	81.90	60.00
8,000	35.68	89.56	66.00
9,000	38.67	97.22	72.00
10,000	41.66	104.89	78.00
11,000	44.65	114.51	90.05
12,000	47.64	124.12	102.09
13,000	50.63	133.74	114.14
14,000	53.62	143.36	126.19
15,000	56.61	152.97	138.24
16,000	59.60	162.59	150.28
17,000	62.59	172.21	162.33
18,000	65.58	181.82	174.38
19,000	68.57	191.44	186.42
20,000	71.56	201.06	198.47
25,000	86.51	249.14	258.71
30,000	101.46	297.23	318.94
35,000	116.41	345.31	379.18
40,000	131.36	393.40	439.41
45,000	146.31	441.48	499.65
50,000	161.26	489.57	559.88
75,000	236.01	729.99	861.06
100,000	310.76	970.42	1,162.23
		% Increase	% Increase
		145.25%	68.75%
		141.16%	67.32%
		137.87%	66.16%
		135.15%	65.21%
		148.33%	77.07%
		149.23%	79.71%
		149.94%	81.82%
		150.52%	83.54%
		151.01%	84.98%
		151.42%	86.19%
		151.77%	87.23%
		156.45%	101.67%
		160.54%	114.30%
		164.15%	125.44%
		167.36%	135.34%
		170.22%	144.19%
		172.80%	152.15%
		175.14%	159.35%
		177.26%	165.90%
		179.19%	171.87%
		180.96%	177.35%
		187.99%	199.05%
		192.95%	214.35%
		196.64%	225.72%
		199.48%	234.51%
		201.74%	241.50%
		203.59%	247.19%
		209.31%	264.84%
		212.27%	274.00%

Payson Water Company  
Docket No. W-03514A-13-0111  
Test Year Ended: December 31, 2012

Pierce Option 3  
Increase monthly customer charge, decrease commodity charge

**WHISPERING PINES**  
**Typical Bill Analysis for United System**  
General Service 1-Inch Meter

Company Proposed	Gallons	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
Average Usage	6,150	\$ 35.43	\$ 122.69	\$ 87.26	246.30%
Median Usage	6,000	\$ 34.98	\$ 110.09	\$ 75.11	214.72%

**Staff Recommended**

Average Usage	6,150	\$ 35.43	\$ 104.40	\$ 68.97	194.68%
Median Usage	6,000	\$ 34.98	\$ 103.50	\$ 68.52	195.88%

**Present & Proposed Rates (Without Taxes)**  
General Service 1-Inch Meter

Gallons Consumption	Present Rates		Company Proposed Rates		Staff Recommended Rates	
	1"		1"		1"	
	Typical Bill		Typical Bill	% Increase	Typical Bill	% Increase
-	\$ 21.28		\$ 98.09	360.95%	\$ 67.50	217.20%
1,000	23.21		102.09	339.85%	73.50	216.67%
2,000	25.14		106.09	322.00%	79.50	216.23%
3,000	27.07		110.09	306.69%	85.50	215.85%
4,000	29.00		114.09	293.41%	91.50	215.52%
5,000	31.99		118.09	269.15%	97.50	204.78%
6,000	34.98		122.09	249.03%	103.50	195.88%
7,000	37.97		126.09	232.08%	109.50	188.39%
8,000	40.96		130.09	217.60%	115.50	181.98%
6,150	35.43		122.69	246.30%	104.40	194.68%
10,000	46.94		138.09	194.18%	127.50	171.62%
11,000	49.93		142.09	184.58%	133.50	167.37%
12,000	52.92		146.09	176.06%	145.55	175.03%
13,000	55.91		150.09	168.45%	157.59	181.87%
14,000	58.90		154.09	161.61%	169.64	188.02%
15,000	61.89		158.09	155.44%	181.69	193.57%
16,000	64.88		165.75	155.48%	193.74	198.61%
17,000	67.87		173.42	155.51%	205.78	203.20%
18,000	70.86		181.08	155.55%	217.83	207.41%
19,000	73.85		188.75	155.58%	229.88	211.27%
20,000	76.84		196.41	155.61%	241.92	214.84%
25,000	91.79		234.73	155.73%	302.16	229.18%
30,000	106.74		273.05	155.81%	362.39	239.51%
35,000	121.69		311.37	155.87%	422.63	247.30%
40,000	136.64		349.69	155.92%	482.86	253.38%
45,000	151.59		388.01	155.96%	543.10	258.27%
50,000	166.54		426.33	155.99%	603.33	262.28%
75,000	241.29		617.93	156.09%	904.51	274.86%
100,000	316.04		809.53	156.15%	1,205.68	281.50%

Payson Water Company  
Docket No. W-03514A-13-0111  
Test Year Ended: December 31, 2012

Pierce Option 3  
Increase monthly customer charge, decrease commodity charge

**DEER CREEK**  
**Typical Bill Analysis for United System**  
General Service 5/8 x 3/4-Inch Meter

Company Proposed	Gallons	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
Average Usage	4,323	\$ 24.69	\$ 61.38	\$ 36.69	148.64%
Median Usage	2,500	\$ 20.83	\$ 49.24	\$ 28.42	136.45%
<b>Staff Recommended</b>					
Average Usage	4,323	\$ 24.69	\$ 43.94	\$ 19.25	77.99%
Median Usage	2,500	\$ 20.83	\$ 34.50	\$ 13.68	65.67%

**Present & Proposed Rates (Without Taxes)**  
General Service 5/8 x 3/4-Inch Meter

Gallons Consumption	Present Rates	Company Proposed Rates	Staff Recommended Rates
	5/8"	5/8"	5/8"
	Minimum Charge \$16.00	Minimum Charge \$39.24	Minimum Charge \$27.00
	1st Tier Rate \$1.9300	1st Tier Rate \$4.0000	1st Tier Rate \$3.0000
	1st Tier Breakover 4,000	1st Tier Breakover 3,000	1st Tier Breakover 3,000
	2nd Tier Rate \$2.990	2nd Tier Rate \$7.664	2nd Tier Rate \$6.000
	2nd Tier Breakover 10,000	2nd Tier Breakover 10,000	2nd Tier Breakover 10,000
	3rd Tier Rate \$2.990	3rd Tier Rate \$9.617	3rd Tier Rate \$12.047
	Typical Bill	Typical Bill	Typical Bill
		% Increase	% Increase
	\$ 16.00	\$ 39.24 145.25%	\$ 27.00 68.75%
1,000	17.93	43.24 141.16%	30.00 67.32%
2,000	19.86	47.24 137.87%	33.00 66.16%
3,000	21.79	51.24 135.15%	36.00 65.21%
4,000	23.72	58.90 148.33%	42.00 77.07%
5,000	26.71	66.57 149.23%	48.00 79.71%
6,000	29.70	74.23 149.94%	54.00 81.82%
7,000	32.69	81.90 150.52%	60.00 83.54%
8,000	35.68	89.56 151.01%	66.00 84.98%
9,000	38.67	97.22 151.42%	72.00 86.19%
10,000	41.66	104.89 151.77%	78.00 87.23%
11,000	44.65	114.51 156.45%	90.05 101.67%
12,000	47.64	124.12 160.54%	102.09 114.30%
13,000	50.63	133.74 164.15%	114.14 125.44%
14,000	53.62	143.36 167.36%	126.19 135.34%
15,000	56.61	152.97 170.22%	138.24 144.19%
16,000	59.60	162.59 172.80%	150.28 152.15%
17,000	62.59	172.21 175.14%	162.33 159.35%
18,000	65.58	181.82 177.26%	174.38 165.90%
19,000	68.57	191.44 179.19%	186.42 171.87%
20,000	71.56	201.06 180.96%	198.47 177.35%
25,000	86.51	249.14 187.99%	258.71 199.05%
30,000	101.46	297.23 192.95%	318.94 214.35%
35,000	116.41	345.31 196.64%	379.18 225.72%
40,000	131.36	393.40 199.48%	439.41 234.51%
45,000	146.31	441.48 201.74%	499.65 241.50%
50,000	161.26	489.57 203.59%	559.88 247.19%
75,000	236.01	729.99 209.31%	861.06 264.84%
100,000	310.76	970.42 212.27%	1,162.23 274.00%

Payson Water Company  
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Pierce Option 1  
Retain current rate structure and forego consolidating rates

DEER CREEK  
Typical Bill Analysis for United System  
General Service 3/4-Inch Meter

Company Proposed	Gallons	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
Average Usage	7,224	\$ 33.36	\$ 103.22	\$ 69.86	209.42%
Median Usage	6,500	\$ 31.20	\$ 97.67	\$ 66.48	213.11%

Staff Recommended

Average Usage	7,224	\$ 33.36	\$ 74.84	\$ 41.48	124.35%
Median Usage	6,500	\$ 31.20	\$ 70.50	\$ 39.31	126.00%

Present & Proposed Rates (Without Taxes)  
General Service 3/4-Inch Meter

	Present Rates		Company Proposed Rates		Staff Recommended Rates	
	3/4"		3/4"		3/4"	
	Minimum Charge	\$16.00	Minimum Charge	\$58.85	Minimum Charge	40.50
	1st Tier Rate	\$1.9300	1st Tier Rate	\$4.0000	1st Tier Rate	\$3.0000
	1st Tier Breakover	4,000	1st Tier Breakover	3,000	1st Tier Breakover	3,000
	2nd Tier Rate	\$2.990	2nd Tier Rate	\$7.664	2nd Tier Rate	\$6.000
	2nd Tier Breakover	10,000	2nd Tier Breakover	10,000	2nd Tier Breakover	10,000
	3rd Tier Rate	\$2.990	3rd Tier Rate	\$9.617	3rd Tier Rate	\$12.047
Gallons Consumption	Typical Bill		Typical Bill	% Increase	Typical Bill	% Increase
-	\$ 16.00		\$ 58.85	267.81%	\$ 40.50	153.13%
1,000	17.93		62.85	250.53%	43.50	142.61%
2,000	19.86		66.85	236.61%	46.50	134.14%
3,000	21.79		70.85	225.15%	49.50	127.17%
4,000	23.72		78.51	231.00%	55.50	133.98%
5,000	26.71		86.18	222.64%	61.50	130.25%
6,000	29.70		93.84	215.97%	67.50	127.27%
7,000	32.69		101.51	210.51%	73.50	124.84%
8,000	35.68		109.17	205.97%	79.50	122.81%
9,000	38.67		116.83	202.13%	85.50	121.10%
10,000	41.66		124.50	198.84%	91.50	119.64%
11,000	44.65		134.12	200.37%	103.55	131.91%
12,000	47.64		143.73	201.70%	115.59	142.64%
13,000	50.63		153.35	202.88%	127.64	152.11%
14,000	53.62		162.97	203.93%	139.69	160.51%
15,000	56.61		172.58	204.86%	151.74	168.04%
16,000	59.60		182.20	205.70%	163.78	174.80%
17,000	62.59		191.82	206.47%	175.83	180.92%
18,000	65.58		201.43	207.16%	187.88	186.48%
19,000	68.57		211.05	207.79%	199.92	191.56%
20,000	71.56		220.67	208.37%	211.97	196.21%
25,000	86.51		268.75	210.66%	272.21	214.65%
30,000	101.46		316.84	212.28%	332.44	227.66%
35,000	116.41		364.92	213.48%	392.68	237.32%
40,000	131.36		413.01	214.41%	452.91	244.79%
45,000	146.31		461.09	215.15%	513.15	250.72%
50,000	161.26		509.18	215.75%	573.38	255.56%
75,000	236.01		749.60	217.61%	874.56	270.56%
100,000	310.76		990.03	218.58%	1,175.73	278.34%

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Pierce Option 3  
Increase monthly customer charge, decrease commodity charge

DEER CREEK  
Typical Bill Analysis for United System  
General Service 1-Inch Meter

Company Proposed	Gallons	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
Average Usage	250	\$ 21.76	\$ 99.09	\$ 77.33	355.32%
Median Usage	500	\$ 22.25	\$ 100.09	\$ 77.85	349.94%

Staff Recommended

Average Usage	250	\$ 21.76	\$ 69.00	\$ 47.24	217.06%
Median Usage	500	\$ 22.25	\$ 70.50	\$ 48.26	216.93%

Present & Proposed Rates (Without Taxes)  
General Service 3/4-Inch Meter

Gallons Consumption	Present Rates		Company Proposed Rates		Staff Recommended Rates	
	1"		1"		1"	
	Minimum Charge	\$21.28	Minimum Charge	\$98.09	Minimum Charge	67.50
	1st Tier Rate	\$1.9300	1st Tier Rate	\$4.0000	1st Tier Rate	\$6.0000
	1st Tier Breakover	4,000	1st Tier Breakover	15,000	1st Tier Breakover	11,000
	2nd Tier Rate	\$2.990	2nd Tier Rate	\$7.664	2nd Tier Rate	\$6.000
	2nd Tier Breakover	10,000	2nd Tier Breakover	99,999,999	2nd Tier Breakover	99,999,999
	3rd Tier Rate	\$2.990	3rd Tier Rate	\$9.617	3rd Tier Rate	\$12.047
	Typical Bill		Typical Bill	% Increase	Typical Bill	% Increase
-	\$ 21.28	\$ 98.09	360.95%	\$ 67.50	217.20%	
1,000	23.21	102.09	339.85%	73.50	216.67%	
2,000	25.14	106.09	322.00%	79.50	216.23%	
3,000	27.07	110.09	306.69%	85.50	215.85%	
4,000	29.00	114.09	293.41%	91.50	215.52%	
5,000	31.99	118.09	269.15%	97.50	204.78%	
6,000	34.98	122.09	249.03%	103.50	195.88%	
7,000	37.97	126.09	232.08%	109.50	188.39%	
8,000	40.96	130.09	217.60%	115.50	181.98%	
9,000	43.95	134.09	205.10%	121.50	176.45%	
10,000	46.94	138.09	194.18%	127.50	171.62%	
11,000	49.93	142.09	184.58%	133.50	167.37%	
12,000	52.92	146.09	176.06%	139.50	163.61%	
13,000	55.91	150.09	168.45%	145.50	160.24%	
14,000	58.90	154.09	161.61%	151.50	157.22%	
15,000	61.89	158.09	155.44%	157.50	154.48%	
16,000	64.88	165.75	155.48%	163.50	152.00%	
17,000	67.87	173.42	155.51%	169.50	149.74%	
18,000	70.86	181.08	155.55%	175.50	147.67%	
19,000	73.85	188.75	155.58%	181.50	145.77%	
20,000	76.84	196.41	155.61%	187.50	144.01%	
25,000	91.79	234.73	155.73%	217.50	136.95%	
30,000	106.74	273.05	155.81%	247.50	131.87%	
35,000	121.69	311.37	155.87%	277.50	128.04%	
40,000	136.64	349.69	155.92%	307.50	125.04%	
45,000	151.59	388.01	155.96%	337.50	122.64%	
50,000	166.54	426.33	155.99%	367.50	120.67%	
75,000	241.29	617.93	156.09%	517.50	114.47%	
100,000	316.04	809.53	156.15%	667.50	111.21%	

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Pierce Option 3  
Increase monthly customer charge, decrease commodity charge

**GISELA**  
**Typical Bill Analysis for C & S System**  
General Service 5/8 x 3/4-Inch Meter

Company Proposed	Gallons	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
Average Usage	6,964	\$ 27.31	\$ 81.62	\$ 54.31	198.90%
Median Usage	4,500	\$ 23.66	\$ 62.74	\$ 39.08	165.16%
Staff Recommended					
Average Usage	6,964	\$ 27.31	\$ 59.78	\$ 32.48	118.94%
Median Usage	4,500	\$ 23.66	\$ 45.00	\$ 21.34	90.19%

**Present & Proposed Rates (Without Taxes)**  
General Service 5/8 x 3/4-Inch Meter

Gallons Consumption	Present Rates		Company Proposed Rates		Staff Recommended Rates	
	5/8"		5/8"		5/8"	
	Minimum Charge	\$17.00	Minimum Charge	\$39.24	Minimum Charge	\$ 27.00
	1st Tier Rate	\$1.4800	1st Tier Rate	\$4.0000	1st Tier Rate	\$3.0000
	1st Tier Breakover	4,000	1st Tier Breakover	3,000	1st Tier Breakover	3,000
	2nd Tier Rate	\$1.480	2nd Tier Rate	\$7.664	2nd Tier Rate	\$6.000
	2nd Tier Breakover	4,000	2nd Tier Breakover	10,000	2nd Tier Breakover	10,000
	3rd Tier Rate	\$1.480	3rd Tier Rate	\$9.617	3rd Tier Rate	\$12.047
	Typical Bill		Typical Bill	% Increase	Typical Bill	% Increase
-	\$ 17.00		\$ 39.24	130.82%	\$ 27.00	58.82%
1,000	18.48		43.24	133.98%	30.00	62.34%
2,000	19.96		47.24	136.67%	33.00	65.33%
3,000	21.44		51.24	138.99%	36.00	67.91%
4,000	22.92		58.90	157.00%	42.00	83.25%
5,000	24.40		66.57	172.82%	48.00	96.72%
6,000	25.88		74.23	186.83%	54.00	108.66%
7,000	27.36		81.90	199.33%	60.00	119.30%
8,000	28.84		89.56	210.54%	66.00	128.85%
9,000	30.32		97.22	220.66%	72.00	137.47%
10,000	31.80		104.89	229.84%	78.00	145.28%
11,000	33.28		114.51	244.07%	90.05	170.57%
12,000	34.76		124.12	257.08%	102.09	193.71%
13,000	36.24		133.74	269.04%	114.14	214.96%
14,000	37.72		143.36	280.05%	126.19	234.54%
15,000	39.20		152.97	290.24%	138.24	252.64%
16,000	40.68		162.59	299.68%	150.28	269.42%
17,000	42.16		172.21	308.46%	162.33	285.03%
18,000	43.64		181.82	316.65%	174.38	299.58%
19,000	45.12		191.44	324.29%	186.42	313.17%
20,000	46.60		201.06	331.45%	198.47	325.90%
25,000	54.00		249.14	361.38%	258.71	379.08%
30,000	61.40		297.23	384.08%	318.94	419.45%
35,000	68.80		345.31	401.91%	379.18	451.13%
40,000	76.20		393.40	416.27%	439.41	476.65%
45,000	83.60		441.48	428.09%	499.65	497.66%
50,000	91.00		489.57	437.99%	559.88	515.25%
75,000	128.00		729.99	470.31%	861.06	572.70%
100,000	165.00		970.42	488.13%	1,162.23	604.38%



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Pierce Option 3  
Increase monthly customer charge, decrease commodity charge

**GISELA**  
**Typical Bill Analysis for C&S System**  
General Service 1-Inch Meter

Company Proposed	Gallons	Present Rates	Proposed Rates	Dollar Increase	Percent Increase
Average Usage	4,459	\$ 49.10	\$ 115.93	\$ 66.83	136.11%
Median Usage	3,500	\$ 47.68	\$ 112.09	\$ 64.41	135.09%
<b>Staff Recommended</b>					
Average Usage	4,459	\$ 49.10	\$ 94.25	\$ 45.15	91.97%
Median Usage	3,500	\$ 47.68	\$ 88.50	\$ 40.82	85.61%

**Present & Proposed Rates (Without Taxes)**  
General Service 1-Inch Meter

	Present Rates		Company Proposed Rates		Staff Recommended Rates	
	1"		1"		1"	
	Minimum Charge	\$42.50	Minimum Charge	\$98.09	Minimum Charge	67.50
	1st Tier Rate	\$1.4800	1st Tier Rate	\$4.0000	1st Tier Rate	\$6.000
	1st Tier Breakover	4,000	1st Tier Breakover	15,000	1st Tier Breakover	15,000
	2nd Tier Rate	\$1.480	2nd Tier Rate	\$7.664	2nd Tier Rate	\$12.047
	2nd Tier Breakover	99,999,999	2nd Tier Breakover	99,999,999	2nd Tier Breakover	99,999,999
	3rd Tier Rate	\$1.480	3rd Tier Rate	\$9.617	3rd Tier Rate	\$12.047
Gallons Consumption	Typical Bill		Typical Bill	% Increase	Typical Bill	% Increase
-	\$ 42.50		\$ 98.09	130.80%	\$ 67.50	58.82%
1,000	43.98		102.09	132.13%	73.50	67.12%
2,000	45.46		106.09	133.37%	79.50	74.88%
3,000	46.94		110.09	134.53%	85.50	82.15%
4,000	48.42		114.09	135.63%	91.50	88.97%
5,000	49.90		118.09	136.65%	97.50	95.39%
6,000	51.38		122.09	137.62%	103.50	101.44%
7,000	52.86		126.09	138.54%	109.50	107.15%
8,000	54.34		130.09	139.40%	115.50	112.55%
9,000	55.82		134.09	140.22%	121.50	117.66%
10,000	57.30		138.09	140.99%	127.50	122.51%
11,000	58.78		142.09	141.73%	133.50	127.12%
12,000	60.26		146.09	142.43%	139.50	131.50%
13,000	61.74		150.09	143.10%	145.50	135.67%
14,000	63.22		154.09	143.74%	151.50	139.64%
15,000	64.70		158.09	144.34%	157.50	143.43%
16,000	66.18		165.75	150.46%	169.55	156.19%
17,000	67.66		173.42	156.31%	181.59	168.39%
18,000	69.14		181.08	161.91%	193.64	180.07%
19,000	70.62		188.75	167.27%	205.69	191.26%
20,000	72.10		196.41	172.41%	217.74	201.99%
25,000	79.50		234.73	195.26%	277.97	249.65%
30,000	86.90		273.05	214.21%	338.21	289.19%
35,000	94.30		311.37	230.19%	398.44	322.52%
40,000	101.70		349.69	243.84%	458.68	351.01%
45,000	109.10		388.01	255.65%	518.91	375.63%
50,000	116.50		426.33	265.95%	579.15	397.12%
75,000	153.50		617.93	302.56%	880.32	473.50%
100,000	190.50		809.53	324.95%	1,181.50	520.21%